



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Registration

41 Liability to register: packagers

- (1) A person becomes liable to be registered—
 - (a) at the end of any month, if the person has packaged any chargeable soft drinks in respect of which a chargeable event within section 32 has occurred during that month;
 - (b) on any day, if there are reasonable grounds for believing that, during the period of 30 days beginning with that day, a chargeable event within section 32 will occur in respect of chargeable soft drinks packaged by the person.
- (2) But subsection (1) does not apply to a person if—
 - (a) the chargeable soft drinks packaged by the person are also produced by the person, and
 - (b) the person is not liable to be registered under section 42 (liability to register: producers).
- (3) Subsection (1) does not apply in relation to a person who is already registrable.
- (4) In this section and in sections 42 and 43 references to “a person who is already registrable” are references to a person who—
 - (a) is registered under this section, section 42 or section 43,
 - (b) is subject to a relevant notification requirement, or
 - (c) would, if the person had complied with a relevant notification requirement, be registered under this section, section 42 or section 43.
- (5) In subsection (4)(c) “relevant notification requirement” means a requirement under section 44(1) to notify the Commissioners of a liability to register—

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Section 41. (See end of Document for details)*

- (a) arising on a previous occasion, and
- (b) in respect of which the notification period has expired.

(6) In this section “notification period” has the meaning given by section 44(2).

Commencement Information

- I1** S. 41(1) in force at 6.4.2018 in relation to a person who packages chargeable soft drinks in the United Kingdom on or after that date by S.I. 2018/464, art. 2(b)
- I2** S. 41(2)-(6) in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 41.