



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Offences

51 Failure to notify registration liability

- (1) A person who fails to comply with section 44(1) (obligation to notify the Commissioners of liability to be registered) commits an offence.
- (2) In proceedings against a person (P) for an offence under subsection (1), it is a defence for P to prove that P had a reasonable excuse for the failure to comply.
- (3) For the purposes of subsection (2)—
 - (a) where P relies on any other person to do anything, that is not a reasonable excuse unless P took reasonable care to avoid the failure;
 - (b) where P had a reasonable excuse for the failure but the excuse has ceased, P is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.
- (4) A person guilty of an offence under this section is liable—
 - (a) on summary conviction in England and Wales—
 - (i) to imprisonment for a term not exceeding [^{F1}the general limit in a magistrates' court], or
 - (ii) to a fine not exceeding £20,000 or (if greater) 3 times the amount of the potential lost revenue, or
 - (iii) to both;
 - (b) on summary conviction in Scotland—
 - (i) to imprisonment for a term not exceeding 12 months, or
 - (ii) to a fine not exceeding the statutory maximum or (if greater) 3 times the amount of the potential lost revenue, or

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Section 51. (See end of Document for details)

- (iii) to both;
 - (c) on summary conviction in Northern Ireland—
 - (i) to imprisonment for a term not exceeding 6 months, or
 - (ii) to a fine not exceeding the statutory maximum or (if greater) 3 times the amount of the potential lost revenue, or
 - (iii) to both;
 - (d) on conviction on indictment—
 - (i) to imprisonment for a term not exceeding 3 years,
 - (ii) to a fine, or
 - (iii) to both.
- (5) For the purposes of subsection (4), the “potential lost revenue” is the amount of soft drinks industry levy (if any) for which the person who committed the offence is liable for the period—
- (a) beginning with the date with effect from which the person is liable to be registered under this Part, and
 - (b) ending with the date on which the Commissioners received notification of, or otherwise were satisfied as to, the person's liability to be registered under this Part.
- (6) In calculating potential lost revenue for the purposes of subsection (4), no account is to be taken of the fact that a potential loss of revenue from the person is or may be balanced by a potential over-payment by another person.
- (7) In relation to an offence committed before [^{F2} 2 May 2022] the reference in subsection (4)(a)(i) to [^{F3} the general limit in a magistrates’ court] is to be read as a reference to 6 months.

Textual Amendments

- F1** Words in s. 51(4)(a)(i) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**
- F2** Words in s. 51(7) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
- F3** Words in s. 51(7) substituted (7.2.2023 at 12.00 p.m.) by [The Judicial Review and Courts Act 2022 \(Magistrates’ Court Sentencing Powers\) Regulations 2023 \(S.I. 2023/149\)](#), regs. 1(2), 2(1), **Sch. Pt. 1**

Commencement Information

- I1** S. 51 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 51.