



Finance Act 2017

2017 CHAPTER 10

PART 2

SOFT DRINKS INDUSTRY LEVY

Administration and enforcement

53 Records

- (1) The Commissioners may by regulations require persons—
 - (a) to keep, for purposes connected with soft drinks industry levy, records of specified matters, and
 - (b) to preserve records for a specified period.
- (2) A duty under regulations under this section to preserve records may be discharged—
 - (a) by preserving them in any form and by any means, or
 - (b) by preserving the information contained in them in any form and by any means, subject to any specified conditions or exceptions.
- (3) The Commissioners may direct a person who is, or is liable to be, registered under this Part—
 - (a) to keep such records as are specified in the direction;
 - (b) to preserve those records for a specified period.
- (4) The period specified in a direction under subsection (3)(b) may not exceed 6 years.
- (5) The Commissioners may not give a direction under subsection (3) unless they have reasonable grounds for believing that the records specified in the direction might assist in identifying chargeable soft drinks in respect of which soft drinks industry levy might not be paid.
- (6) A direction under subsection (3)—
 - (a) must be given in writing,

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2017, Section 53. (See end of Document for details)*

- (b) must specify the consequences under Schedule 9 of failure to comply with a requirement imposed under subsection (3), and
 - (c) may be revoked or replaced by a further direction.
- (7) Schedule 9 makes provision about penalties for failure to comply with requirements imposed by regulations or directions under this section.

Commencement Information

- I1** [S. 53](#) in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
- I2** [S. 53](#) in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464, art. 2\(e\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Section 53.