

2018 No. 32 (C. 3)

SOFT DRINKS INDUSTRY LEVY

**The Finance Act 2017, Part 2 (Appointed Day) Regulations
2018**

Made - - - -

12th January 2018

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 61(1) and (3) of the Finance Act 2017(a):

Citation

1. These Regulations may be cited as the Finance Act 2017, Part 2 (Appointed Day) Regulations 2018.

Appointed day

2. Part 2 of the Finance Act 2017 comes into force on 13th January 2018, but only for the purpose of making any regulations under that Part.

*Justin Holliday
Melissa Tatton*

12th January 2018

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations provide that Part 2 of the Finance Act 2017 (c. 10), which introduces soft drinks industry levy, is commenced on 13th January 2018, but only for the purpose of making regulations under that Part.

A Tax Information and Impact Note has not been prepared for the Regulations as they give effect to previously announced policy and are appointed day regulations.

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