
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 6

Tax credits

Tax credits

15.—(1) A liable person is entitled to a tax credit if, after a charge to soft drinks industry levy has arisen in relation to chargeable soft drinks, any of cases 1 to 3 applies to those drinks.

(2) Case 1 applies where the liable person or another person exports the chargeable soft drinks from the United Kingdom.

(3) Case 2 applies where the liable person reasonably expects that another person will export the chargeable soft drinks from the United Kingdom.

(4) Case 3 applies where the chargeable soft drinks are lost or destroyed by virtue of the chargeable soft drinks being destroyed, disposed of as waste, reprocessed or spilled and incapable of further use.

(5) A liable person must make a claim for the tax credit.

(6) The tax credit is the amount (“the credit amount”) equal to the amount of soft drinks industry levy charge which applies to the chargeable soft drinks at the time of the chargeable event which occurs in relation to them.

(7) In respect of case 1, a claim for tax credit may be made in the return for an accounting period in which the liable person has sufficient evidence that the chargeable soft drinks have been exported.

(8) In respect of case 2, a claim for tax credit must meet the requirements in regulation 16.

(9) In respect of case 3, a claim for tax credit may be made in the return for an accounting period in which the liable person has sufficient evidence that the chargeable soft drinks are lost or destroyed.

(10) A claim for tax credit must—

(a) show separately the total of the credit amounts for—

(i) cases 1 and 2; and

(ii) case 3; and

(b) identify how much of each total is in respect of soft drinks industry levy charged at the rate provided by section 36(1)(a) and how much at the rate provided by section 36(1)(b).

(11) No claim may be made for a tax credit in respect of chargeable soft drinks more than two years after the date on which the chargeable event arose in respect of those drinks.

(12) In cases 1 and 2, an export of chargeable soft drink includes where the chargeable soft drinks are made available to be sold or provided free of charge by a person in the course of that person carrying on the business of transporting passengers between the United Kingdom and a place outside of the United Kingdom.