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STATUTORY INSTRUMENTS

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**2018 No. 41**

**The Soft Drinks Industry Levy Regulations 2018**

**PART 6**

**Tax credits**

**Case 2 – requirements**

**16.**—(1) The claim for tax credit in respect of case 2 may be made in the return for an accounting period (“AP”) in which the liable person holds a reasonable expectation that the chargeable soft drinks in respect of which the levy has arisen are to be exported.

(2) The amount of the tax credit is a reasonable estimate of the amount (“the estimated amount”) to be exported in AP or the following accounting period (“AP+1”) or both.

(3) Paragraph (4) applies if by the end of AP+1 the liable person does not have sufficient evidence to show that the estimated amount has been exported.

(4) Where this paragraph applies, so much of the tax credit claimed in AP in respect of the estimated amount for which the liable person does not have sufficient evidence of export must be added back in the return for AP+1.