
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 7

Accounting periods, payment, returns and accounts

Payment

20.—(1) A liable person must pay the total amount of soft drinks industry levy payable in respect of an accounting period within the period of 30 days beginning with the last day of the accounting period.

- (2) The total amount is the amount required to be stated in the return in respect of the period⁽¹⁾.
- (3) Payment must be made by the method prescribed.

(1) Part 1 of Schedule 8 makes provision for the Commissioners to raise an assessment if there is a failure to provide a return as required.