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STATUTORY INSTRUMENTS

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**2018 No. 41**

The Soft Drinks Industry Levy Regulations 2018

PART 7

Accounting periods, payment, returns and accounts

**Returns**

**21.**—(1) For each accounting period, a liable person must make a return to the Commissioners and do so within the period of 30 days beginning with the last day of the accounting period.

(2) A return must be dated and made in the form and manner prescribed by the Commissioners, including electronically, subject to such exceptions as they may prescribe.

(3) A return must include the matters prescribed by the Commissioners.