
STATUTORY INSTRUMENTS

2018 No. 41

The Soft Drinks Industry Levy Regulations 2018

PART 8

Records

Records supporting returns and accounts

- 24.** A liable person must keep records in support of the matters included in—
- (a) each return required to be made by that person under regulation 21, in addition to the records required to be kept by regulation 18; and
 - (b) accounts required to be kept by that person under regulation 23.