

**2018 No. 464 (C. 38)**

**SOFT DRINKS INDUSTRY LEVY**

**The Finance Act 2017, Part 2 (Appointed Day No. 2)  
Regulations 2018**

*Made* - - - -

*4th April 2018*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 61(1) and (3) of the Finance Act 2017(a), make the following Regulations:

**Citation**

1. These Regulations may be cited as the Finance Act 2017, Part 2 (Appointed Day No. 2) Regulations 2018.

**Appointed Day**

2. 6th April 2018 is appointed as the day on which—

- (a) section 31 of the Finance Act 2017 comes into force in relation to chargeable events(b) occurring in relation to chargeable soft drinks packaged(c) in, or imported into, the United Kingdom on or after that date;
- (b) subsection (1) of section 41 of the Finance Act 2017 comes into force in relation to a person who packages chargeable soft drinks in the United Kingdom on or after that date;
- (c) subsections (1) and (2) of section 42 of the Finance Act 2017 come into force in relation to a person who produces(d) chargeable soft drinks that are packaged in the United Kingdom on or after that date;
- (d) subsection (1) of section 43 of the Finance Act 2017 comes into force in relation to a person who is a first recipient(e) or first seller(f) of chargeable soft drinks that are imported into the United Kingdom on or after that date; and
- (e) the remaining provisions of Part 2 of the Finance Act 2017, other than paragraphs 3 and 6 of Schedule 11 to that Act, come into force for all purposes.

*Nick Lodge  
Melissa Tatton*

4th April 2018

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) 2017 c. 10.  
(b) The term "chargeable event" is defined in sections 32 and 33 of the Finance Act 2017.  
(c) The term "packaged" is defined in section 26(3) of the Finance Act 2017.  
(d) The term "produced" is defined in section 37(2) of the Finance Act 2017.  
(e) The term "first recipient" is defined in section 33(2) of the Finance Act 2017.  
(f) The term "first seller" is defined in section 33(9) of the Finance Act 2017.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Regulations provide for 6th April 2018 as the appointed day for the commencement of provisions of Part 2 of the Finance Act 2017 (c. 10) (FA2017), other than paragraphs 3 and 6 of Schedule 11 to that Act. Part 2 of FA2017 creates soft drinks industry levy (SDIL).

Sub-paragraph (a) of regulation 2 provides that section 31 of FA2017, which imposes the charge to SDIL, comes into force on 6th April 2018 in relation to chargeable events that occur in relation to chargeable soft drinks packaged in, or imported into, the United Kingdom on or after 6th April 2018.

Sub-paragraph (b) of regulation 2 provides that subsection 41(1) of FA2017, which requires packagers of chargeable soft drinks packaged in the United Kingdom to notify HMRC of a liability to register for SDIL, comes into force on 6th April 2018 in relation to a person who packages chargeable soft drinks in the United Kingdom on or after 6th April 2018.

Sub-paragraph (c) of regulation 2 provides that subsections 42(1) and (2) of FA2017, which require producers of chargeable soft drinks packaged in the United Kingdom to notify HMRC of a liability to register for SDIL, come into force on 6th April 2018 in relation to producers of chargeable soft drinks that are packaged in the United Kingdom on or after 6th April 2018.

Sub-paragraph (d) of regulation 2 provides that subsection (1) of section 43 of FA2017, which requires first recipients and first sellers of imported chargeable soft drinks to notify HMRC of a liability to register for SDIL, comes into force on 6th April 2018 in relation to first recipients and first sellers of drinks that have been imported into the United Kingdom on or after 6th April 2018.

Sub-paragraph (e) of regulation 2 provides that the remaining provisions of Part 2 of FA2017, other than paragraphs 3 and 6 of Schedule 11, come into force on 6th April 2018.

A Tax Information and Impact Note has not been prepared for the Regulations as they give effect to previously announced policy and are appointed day regulations.

## NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

*(This note is not part of the Regulations)*

The following provisions of the Finance Act 2017 have been brought into force by commencement regulation made before the date of the Regulations.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Part 2 (for the purpose of making regulations under that Part)	13.1.2018	2018/32

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