

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross Heading: Penalties: failure to comply with requirements relating to returns. (See end of Document for details)

SCHEDULES

SCHEDULE 11

SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

Penalties: failure to comply with requirements relating to returns

- 3 In Schedule 24 to FA 2007 (penalties for errors), in the Table in paragraph 1, after the entry relating to the statement under section 1(1)(a) of the Petroleum Revenue Tax Act 1980, insert—

“Soft drinks industry levy	Return under regulations under section 52 of FA 2017”
----------------------------	---

Commencement Information

II Sch. 11 para. 3 in force at 6.4.2018 by S.I. 2018/467, reg. 2

- 4 (1) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended in accordance with this paragraph.
(2) In paragraph 1(4), in the definition of “penalty date”, for “13” substitute “ 13A ”.
(3) In the Table in paragraph 1, after item 13 insert—

“13A	Soft drinks industry levy	Return under regulations under section 52 of FA 2017”
------	---------------------------	---

- (4) In subsections (2) and (4) of section 106 of FA 2009 (penalties for failure to make returns: commencement) references to Schedule 55 to that Act have effect as references to that Schedule as amended by this paragraph.

Commencement Information

I2 Sch. 11 para. 4 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

- 5 (1) Schedule 56 to FA 2009 (penalty for failure to make payments on time) is amended in accordance with this paragraph.
(2) In the Table in paragraph 1, after item 11 insert—

“11ZA	Soft drinks industry levy	Amount payable under regulations under section 52 of FA 2017 or paragraphs 6 or 14 of Schedule 8 to that Act	The date determined by under or under regulations under section 52 of FA 2017”
-------	---------------------------	--	--

Status: This version of this cross heading contains provisions that are prospective.

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, Cross
 Heading: Penalties: failure to comply with requirements relating to returns. (See end of Document for details)*

- (3) In subsections (2) and (4) of section 107 of FA 2009 (penalties for failure to pay tax) references to Schedule 56 to that Act have effect as references to that Schedule as amended by this paragraph.

Commencement Information

I3 Sch. 11 para. 5 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

PROSPECTIVE

- 6 (1) Schedule 23 to FA 2011 (data-gathering powers) is amended in accordance with this paragraph.
- (2) After paragraph 24 insert—
- “Chargeable soft drinks*
- 24A(1) A person who is involved (in any capacity) in any of the following activities is a relevant data-holder—
- (a) producing chargeable soft drinks;
 - (b) packaging chargeable soft drinks;
 - (c) carrying on a business involving the sale of chargeable soft drinks.
- (2) For the purposes of sub-paragraph (1), “chargeable soft drinks”, “producing” and “packaging” have the same meaning as in Part 2 of FA 2017.”
- (3) In paragraph 45(1) (meaning of “tax”), after paragraph (i) insert—
- “(ia) soft drinks industry levy.”

Status:

This version of this cross heading contains provisions that are prospective.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2017, Cross Heading:
Penalties: failure to comply with requirements relating to returns.