

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

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2017, SCHEDULE 11. (See end of Document for details)

SCHEDULES

SCHEDULE 11

Section 56

SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

HMRC powers to obtain information etc.

- 1 (1) Schedule 36 to FA 2008 (powers to obtain information etc.) is amended as follows.
- (2) In paragraph 10 (power to inspect business premises etc.), at the end insert—
 - “(5) In sub-paragraph (1), the reference to a person's tax position does not include a reference to a person's position as regards soft drinks industry levy.”
- (3) In paragraph 63(1) (meaning of “tax”), after paragraph (i) insert—
 - “(ia) soft drinks industry levy.”

Commencement Information

- II** Sch. 11 para. 1 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

Penalties: failure to notify etc.

- 2 (1) Schedule 41 to FA 2008 (penalties: failure to notify etc.) is amended as follows.
- (2) In the Table in paragraph 1, after the entries relating to insurance premium tax, insert—

“Soft drinks industry levy	Obligation under section 44 of FA 2017 (obligation to give notice of liability to be registered).”
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- (3) In the heading before paragraph 4, at the end insert “ etc ”.
- (4) In paragraph 4, after sub-paragraph (1) insert—
 - “(1A) A penalty is payable by a person (P) where—
 - (a) after a charge to soft drinks industry levy has arisen in respect of chargeable soft drinks, P acquires possession of them or is concerned with carrying, removing, depositing, keeping or otherwise dealing with them, and
 - (b) at the time when P acquires possession of the chargeable soft drinks or is so concerned, a payment of soft drinks industry levy in respect of the chargeable soft drinks is due or payable and has not been paid.”
- (5) In that paragraph, in sub-paragraph (2)—

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- (a) for “sub-paragraph (1)” substitute “ this paragraph ”;
- (b) at the end insert—

“chargeable soft drinks” has the same meaning as in Part 2 of FA 2017.

- (6) In paragraph 5(4), after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (7) In paragraph 10, after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (8) In paragraph 11(2)(d), after “deferred” insert “ or (as the case may be) chargeable soft drinks in respect of which a payment of soft drinks industry levy is due and payable and has not been paid ”.
- (9) In paragraph 21—
 - (a) in sub-paragraph (4), for “paragraph 4” substitute “ paragraph 4(1) ”;
 - (b) after that sub-paragraph insert—

“(5) In paragraph 4(1A) the reference to P acquiring possession of, or being concerned in dealing with, chargeable soft drinks in respect of which a payment of soft drinks industry levy is payable but has not been paid includes a person who acts on P's behalf in doing so; but P is not liable to a penalty in respect of any action by P's agent where P satisfies HMRC or (on appeal) the First-tier Tribunal that P took reasonable care to avoid it.”

Commencement Information

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

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”
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Commencement Information

I3 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—

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

I4 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”
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- (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

I5 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,”.

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Interest

7 In Schedule 53 to FA 2009 (late payment interest) after paragraph 11B insert—

“Soft drinks industry levy due from unregistered persons

- 11C (1) This paragraph applies where an amount of soft drinks industry levy is due from a person (P) in respect of a period during which P meets the liability condition (as defined for the purposes of section 46(2) of FA 2017) but was not registered.
- (2) The late payment interest start date in respect of the amount is the date which would have been the late payment interest date in respect of that amount if P had been registered when P had first become liable to be registered.”

Commencement Information

I6 Sch. 11 para. 7 in force at 6.4.2018 by S.I. 2018/464, art. 2(e)

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