

*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, Paragraph 6. (See end of Document for details)

## SCHEDULES

### SCHEDULE 11

#### SOFT DRINKS INDUSTRY LEVY: SUPPLEMENTARY AMENDMENTS

*Penalties: failure to comply with requirements relating to returns*

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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