



# Finance Act 2017

## 2017 CHAPTER 10

### PART 2

#### SOFT DRINKS INDUSTRY LEVY

##### *General*

#### **61 Commencement**

- (1) Subject to subsection (2), this Part comes into force on such day as the Commissioners may by regulations appoint.
- (2) The amendment made by paragraph 3 of Schedule 11 comes into force in accordance with provision made by the Treasury by regulations.
- (3) Regulations under this section may appoint different days for different purposes.

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#### **Commencement Information**

- I1** S. 61 in force at 13.1.2018 for specified purposes by [S.I. 2018/32, reg. 2](#)
- I2** S. 61 in force at 6.4.2018 in so far as not already in force by [S.I. 2018/464, art. 2\(e\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2017, Section 61.