STATUTORY INSTRUMENTS

2018 No. 468 (C. 40)

SOFT DRINKS INDUSTRY LEVY

The Finance Act 2009, Sections 101 and 102 and Schedules 55 and 56 (Soft Drinks Industry Levy) (Appointed Day) Order 2018

Made - - - - 4th April 2018

The Treasury, in exercise of the powers conferred by sections 104(3) and (4), 106(2) and (3) and 107(2) and (3) of the Finance Act 2009(**1**), make the following Order:

Citation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 and Schedules 55 and 56 (Soft Drinks Industry Levy) (Appointed Day) Order 2018.

Appointed Day

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

(a) sections 101 and 102 of the Finance Act 2009 come into force for the purposes of soft drinks industry levy(**2**) and penalties assessed in relation to that levy; and

(b) Schedules 55 and 56(**3**) to the Finance Act 2009 come into force in relation to soft drinks industry levy.

Andrew Stephenson
Paul Maynard
Two of the Lords Commissioners of Her Majesty's Treasury

4th April 2018

(**1**) 2009 c. 10.
(**2**) Soft drinks industry levy is charged from 6th April 2018 in accordance with Part 2 of the Finance Act 2017 (c. 10).
(**3**) Schedules 55 and 56 of the Finance Act 2009 are amended by paragraphs 4 and 5 (respectively) of Schedule 11 to the Finance Act 2017. These amendments will come into force on 6th April 2018 in accordance with the Finance Act 2017, Part 2 (Appointed Day No. 2) Regulations 2018 (S.I. 2018/464)