STATUTORY INSTRUMENTS

2018 No. 464 (C. 38)

SOFT DRINKS INDUSTRY LEVY

The Finance Act 2017, Part 2 (Appointed Day No. 2) Regulations 2018

Made - - - - 4th April 2018

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 61(1) and (3) of the Finance Act 2017(**1**), make the following Regulations:

Citation

1. These Regulations may be cited as the Finance Act 2017, Part 2 (Appointed Day No. 2) Regulations 2018.

Appointed Day

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

(a) section 31 of the Finance Act 2017 comes into force in relation to chargeable events(**2**) occurring in relation to chargeable soft drinks packaged(**3**) in, or imported into, the United Kingdom on or after that date;

(b) subsection (1) of section 41 of the Finance Act 2017 comes into force in relation to a person who packages chargeable soft drinks in the United Kingdom on or after that date;

(c) subsections (1) and (2) of section 42 of the Finance Act 2017 come into force in relation to a person who produces(**4**) chargeable soft drinks that are packaged in the United Kingdom on or after that date;

(d) subsection (1) of section 43 of the Finance Act 2017 comes into force in relation to a person who is a first recipient(**5**) or first seller(**6**) of chargeable soft drinks that are imported into the United Kingdom on or after that date; and

(e) the remaining provisions of Part 2 of the Finance Act 2017, other than paragraphs 3 and 6 of Schedule 11 to that Act, come into force for all purposes.

(**1**) 2017 c. 10.
(**2**) The term "chargeable event" is defined in sections 32 and 33 of the Finance Act 2017.
(**3**) The term "packaged" is defined in section 26(3) of the Finance Act 2017.
(**4**) The term "produced" is defined in section 37(2) of the Finance Act 2017.
(**5**) The term "first recipient" is defined in section 33(2) of the Finance Act 2017.
(**6**) The term "first seller" is defined in section 33(9) of the Finance Act 2017.