STATUTORY INSTRUMENTS

2018 No. 32 (C. 3)

SOFT DRINKS INDUSTRY LEVY

The Finance Act 2017, Part 2 (Appointed Day) Regulations 2018

Made - - - - 12th January 2018

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

Citation

1. These Regulations may be cited as the Finance Act 2017, Part 2 (Appointed Day) Regulations 2018.

Appointed day

2. Part 2 of the Finance Act 2017 comes into force on 13th January 2018, but only for the purpose of making any regulations under that Part.

Justin Holliday
Melissa Tatton
Two of the Commissioners for Her Majesty's Revenue and Customs

12th January 2018

(**1**) 2017 c. 10.