



# Finance Act 2019

## 2019 CHAPTER 1

### PART 2

#### OTHER TAXES

##### *Soft drinks industry levy*

#### **67 Application of penalty provisions**

- (1) In Schedule 10 to F(No.3)A 2010 (which prospectively amends Schedule 55 to FA 2009 (penalties for failure to make returns etc)) in paragraph 7, in the inserted paragraph 13A(1), after “7B” insert “, 13A ”.
- (2) The amendments to Schedule 55 to FA 2009 made by Schedule 10 to F(No.3)A 2010 (including the amendment made by subsection (1)) are taken to have come into force for the purposes of soft drinks industry levy on the day on which this section comes into force.
- (3) In Schedule 11 to F(No.3)A 2010 (which prospectively amends Schedule 56 to FA 2009 (penalties for failure to make payments)) in paragraph 5(3), in the substituted text of paragraph 3(1)(a) of Schedule 56 to FA 2009, for “11” substitute “ 11ZA ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Section 67.