

News story: Soft drinks businesses urged to register before levy deadline

The government is urging businesses to meet the 30 April 2018 registration deadline for the Soft Drinks Industry Levy (SDIL).

Since the new levy was announced in March 2016, many manufacturers have registered for the levy and reduced their sugar content, but some importers, producers and packagers of soft drinks still need to do this.

It is a criminal offence to fail to register, and to fail to register before the deadline.

David Richardson, Director General for Customer Strategy and Tax Design, said:

The UK has one of the highest obesity rates among developed countries. Soft drinks are still the biggest source of sugar in children's diets – this is why this levy is so important.

HMRC has published clear guidance on GOV.UK about where the levy does and doesn't apply, who may need to take action and when. I encourage all businesses in the soft drinks industry who have not yet done so to read our guidance and review the deadlines for registration.

There are different rules about when registration for the levy needs to take place, depending on how and when drinks liable for the levy are handled.

The SDIL was introduced on 6 April 2018.

Small producers

If you are classed as a 'small producer', you are not liable for the levy – [you can check](#) whether this includes your business.

Improving school sports

Income generated from the levy will help double the Primary Sports Premium, create a Healthy Pupils Capital Fund to help schools upgrade their sports facilities, and provide children with PE equipment. It will also boost funding for healthy school breakfast clubs.