



STATUTORY INSTRUMENTS.

**S.I. No. 139 of 2018**



SUGAR SWEETENED DRINKS TAX REGULATIONS 2018

## SUGAR SWEETENED DRINKS TAX REGULATIONS 2018

The Revenue Commissioners, in exercise of the powers conferred on them by section 45 of the Finance Act 2017 (No. 41 of 2017) and by section 917EA (inserted by section 164 of the Finance Act 2003 (No. 3 of 2003)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), hereby make the following regulations:

*Citation.*

1. These Regulations may be cited as the Sugar Sweetened Drinks Tax Regulations 2018.

*Commencement.*

2. These Regulations come into operation with immediate effect.

*Interpretation.*

3. (1) In these Regulations—

“Act of 2017” means the Finance Act 2017 (No. 41 of 2017);

“records” means any books, accounts, documents or other recorded information, including information stored in electronic or other form;

“tax reference number” means value-added tax reference number, income tax reference number, or such other tax reference number provided by the Commissioners.

(2) A word or expression that is not defined in paragraph (1) has the same meaning in these Regulations as it has in Chapter 1 of Part 2 of the Act of 2017.

*Application for registration as a Sugar Sweetened Drinks Supplier.*

4. Every application for registration under section 38(1) of the Act of 2017, shall be delivered electronically in such form as the Commissioners may require, and shall contain the particulars specified in Schedule 1, and such other particulars as the Commissioners may from time to time require.

*Application for registration as a Sugar Sweetened Drinks Exporter.*

5. Every application for registration under section 38(2) of the Act of 2017, shall be delivered electronically in such form as the Commissioners may require, and shall contain the particulars specified in Schedule 2, and such other particulars as the Commissioners may from time to time require.

*Change in registration particulars.*

6. In the event of a change in the particulars referred to in Regulations 4 or 5, the supplier or exporter concerned shall notify the Commissioners immediately in writing of the change.

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 4th May, 2018.*

*Accounting periods.*

7. The initial accounting period shall be the two calendar month period commencing 1 May 2018. Subsequent accounting periods shall be for each period of 2 months commencing on the first day of July, September, November, January, March and May, or for such other period as the Commissioners may in any particular case allow.

*Sugar Sweetened Drinks Supplier Returns.*

8. A supplier, registered in accordance with section 38(1) of the Act of 2017, shall, for the purposes of section 39 of that Act, make a return and pay the tax due, by electronic means for each accounting period, including accounting periods where supplies of sugar sweetened drinks are not made by that supplier.

*Sugar Sweetened Drinks returned to liable Supplier.*

9. Claims for repayment of sugar sweetened drinks tax under section 41 of the Act of 2017 must be submitted by electronic means for each accounting period and in such form as the Commissioners may require.

*Sugar Sweetened Drinks Exporter Claims.*

10. A claim for repayment by an exporter, registered in accordance with section 38(2) of the Act of 2017, for the purposes of section 40 of that Act, shall be made by electronic means for each accounting period in such form as the Commissioners may require, and shall contain the particulars specified in Schedule 3, and such other particulars as the Commissioners may from time to time require.

*Sugar Sweetened Drinks returned to Exporters.*

11. Where sugar sweetened drinks for which an exporter has received a repayment for relief, under section 40 of the Act of 2017, are returned to the exporter, the exporter shall file a return by electronic means in such form as the Commissioners may require and shall repay the tax due by electronic means.

*Repayment of tax by electronic means.*

12. Where, on or after 1 May 2018, a repayment under section 42 of the Act of 2017 falls due to be made by the Commissioners, the repayment shall be made by electronic means.

*Records to be kept.*

13. (1) Every supplier or exporter shall, for tax purposes, in addition to any other records required under section 886 of the Taxes Consolidation Act 1997 (No. 39 of 1997) and section 84 of the Value-Added Tax Consolidation Act 2010 (No. 31 of 2010), keep in such form as the Commissioners may require, all the accounts and other records specified in Schedule 4, and shall produce such accounts and records for examination when required to do so by an officer.

(2) Any supplier or exporter who claims a repayment of tax in accordance with section 42 of the Act of 2017 shall, in such form as the Commissioners may require, keep all accounts and records relevant to the sugar sweetened drinks concerned and shall produce such accounts and records for examination when required to do so by an officer.

(3) In the case of any record required to be kept under these Regulations, such record shall be produced in a permanent legible form, or reproduced in a permanent legible form, when so required by an officer.

*Alterations to records.*

14. (1) In respect of any record required to be kept under these Regulations, a person shall not—

- (a) obliterate any entry,
- (b) make any entry that is untrue in any particular, or
- (c) alter or cancel any entry, except for the purpose of correcting an error.

(2) Any alteration or cancellation made under paragraph (1)(c) shall be made in a manner that does not render illegible, in whole or in part, the original entry.

*Signing of applications and returns.*

15. An application or return required for the purpose of the tax shall be signed—

- (a) in the case of an individual, by such individual, or by a person authorised in writing to sign such application or return on behalf of such individual,
- (b) in the case of a body corporate, by a director, company secretary or any person authorised in writing by one of them under the company seal to sign such application or return on behalf of the body, and
- (c) in the case of an unincorporated body of persons, by one of the partners or any person authorised by one of them to sign such application or return on behalf of the body.

*Preservation of records.*

16. (1) Except where the Commissioners may otherwise allow or require, the records required under these Regulations shall—

- (a) be preserved for a period of not less than 6 years from the date of the last entry in such records, and
- (b) be kept at the registered place of business in the State of the person concerned, or such other place as the Commissioners may in any particular case allow.

(2) Except where otherwise required by the Commissioners, the records referred to in paragraph (1) may be kept by any electronic, photographic or other process that—

- (a) ensures the integrity of the record, and
- (b) allows the record to be readily displayed in a legible form, or reproduced in a permanent legible form.

*Regulation 4*

SCHEDULE 1

PARTICULARS TO BE INCLUDED IN AN APPLICATION FOR SUGAR SWEETENED DRINKS  
SUPPLIER REGISTRATION

1. Name and trading name, if applicable, of the supplier.
2. Name of the contact person, together with relevant contact details.
3. Postal address.
4. Email address.
5. Business address where the tax records are kept, if different to the postal address.
6. Tax reference numbers and tax type, including value-added tax reference number, income tax reference number, or any other tax reference number provided by the Commissioners.
7. Name and position within the business of the person(s) authorised to sign registration forms and tax returns on behalf of the supplier.

*Regulation 5*

SCHEDULE 2

PARTICULARS TO BE INCLUDED IN AN APPLICATION FOR SUGAR SWEETENED DRINKS  
EXPORTER REGISTRATION

1. Name and trading name, if applicable, of the exporter.
2. Name of the contact person, together with relevant contact details.
3. Postal address.
4. Email address.
5. Business address where the tax records are kept, if different to the postal address.
6. Tax reference numbers and tax type, including value-added tax reference number, income tax reference number, or any other tax reference number provided by the Commissioners.
7. Name and position within the business of the person(s) authorised to sign registration forms and tax returns on behalf of the supplier.
8. Trader (Exporter) status (e.g. Limited Company).
9. Nature of business (e.g. SSD manufacturer, wholesaler etc.).
10. Number of employees.
11. List of directors.
12. List of shareholders.
13. Details of the normal business activity of the applicant including supply of sugar sweetened drinks.
14. List of suppliers in the State from whom products for export are/will be sourced and what due diligence has been conducted on them.
15. Details of proof that will be provided that sugar sweetened drinks have been acquired in the State.
16. Proposed/current volume of trade/annual throughput of sugar sweetened drinks.
17. List of customers outside the State (current or prospective) and what due diligence has been conducted on them.
18. Details of proof that will be provided showing sugar sweetened drinks have been supplied outside the State.

19. Details of transport arrangements for making supplies of sugar sweetened drinks outside the State.

20. Details of stock control/track and trace systems in use by exporter.

SCHEDULE 3

PARTICULARS TO BE INCLUDED WITH SUGAR SWEETENED DRINKS EXPORTER CLAIMS

1. Name and trading name, if applicable, of the supplier.
2. Sugar Sweetened Drinks Exporter tax reference number.
3. Accounting period.
4. Volumes of supplies made outside the State of ready to consume drinks for each sugar sweetened drinks tax band.
5. Volumes of supplies made outside the State of concentrated drinks for each sugar sweetened drinks tax band.
6. Dates of supplies made outside the State.
7. Invoice numbers for relevant supplies.
8. Repayment amounts claimed.
9. Customer names.
10. Customer VAT numbers.
11. Country of destination for each customer.

*Regulation 13*

SCHEDULE 4

SPECIFIED RECORDS FOR SUGAR SWEETENED DRINKS SUPPLIERS AND EXPORTERS

1. All records relating to all sugar sweetened drinks received, held, stored, produced, packaged, delivered and supplied during an accounting period including invoices, delivery and purchase records, stock records, factory identifiers, line numbers, batch labelling details, post-mix dispenser records, specific product information relating to the basis of assessment, Electronic Point of Sale (EPOS) records and customer details for supplies made outside the State.
2. All records relating to the liability for and payment of tax in an accounting period by a Sugar Sweetened Drinks Supplier.
3. All records relating to tax repayment claims for the supply of sugar sweetened drinks outside of the State by a Sugar Sweetened Drinks Exporter.

GIVEN under my hand,  
1 May 2018.

NIALL CODY,  
Revenue Commissioner.

EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations implement certain provisions of Chapter 1 of Part 2 of the Finance Act 2017 (No. 41 of 2017), which provides for an excise duty, called sugar sweetened drinks tax, on sugar sweetened drinks supplied in the State.

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