



STATUTORY INSTRUMENTS.

**S.I. No. 138 of 2018**



SUGAR SWEETENED DRINKS TAX (ELECTRONIC TRANSMISSION  
OF RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)  
ORDER 2018

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SUGAR SWEETENED DRINKS TAX (ELECTRONIC TRANSMISSION  
OF RETURNS) (SPECIFIED PROVISIONS AND APPOINTED DAY)  
ORDER 2018

The Revenue Commissioners, in exercise of the powers conferred on them by section 917E (inserted by section 209 of the Finance Act 1999 (No. 2 of 1999)) of the Taxes Consolidation Act 1997 (No. 39 of 1997), order as follows:

1. This Order may be cited as the Sugar Sweetened Drinks Tax (Electronic Transmission of Returns) (Specified Provisions and Appointed Day) Order 2018.

2. Sections 38, 39 and 42 of Finance Act 2017 (No. 41 of 2017) are specified for the purpose of Chapter 6 of Part 38 of the Taxes Consolidation Act 1997.

3. 1 May 2018 is appointed in relation to returns to be made under the provision specified in Article 2.

GIVEN under my hand,  
1 May 2018.

NIALL CODY,  
Revenue Commissioner.

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

## EXPLANATORY NOTE

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

Chapter 6 of Part 38 of the Taxes Consolidation Act 1997 provides the legislative framework whereby tax-related information required to be provided to the Revenue Commissioners may be supplied electronically. The legislation only applies to information where the provision under which the information is supplied is specified in an order made by the Revenue Commissioners.

Section 38 of the Finance Act 2017 (No. 41 of 2017) requires Sugar Sweetened Drinks Suppliers and Sugar Sweetened Drinks Exporters to register with the Revenue Commissioners prior to their first relevant supply or export of sugar sweetened drinks.

Section 39 of the Finance Act 2017 (No. 41 of 2017) requires registered Sugar Sweetened Drinks Suppliers to furnish to the Revenue Commissioners a return detailing the quantities of liable sugar sweetened drinks first supplied in respect of each specified accounting period.

Section 42 of the Finance Act 2017 (No. 41 of 2017) requires registered Sugar Sweetened Drinks Suppliers and Exporters to file claims in respect of each specified accounting period to the Revenue Commissioners for repayment of Sugar Sweetened Drinks Tax under Sections 40 and 41 of the Finance Act 2017 (No. 41 of 2017).

Section 40 of the Finance Act 2017 (No. 41 of 2017) provides for relief from Sugar Sweetened Drinks Tax for sugar sweetened drinks acquired in the State and subsequently exported outside the State. Section 41 of the Finance Act 2017 (No. 41 of 2017) provides for repayment of Sugar Sweetened Drinks Tax in respect of drinks returned to the liable supplier.

By specifying Sections 38, 39 and 42 of Finance Act 2017 (No. 41 of 2017) and by appointing a day, namely 1 May 2018, the legislation in Chapter 6 of Part 38 of the Taxes Consolidation Act 1997, governing the electronic filing of tax-related information, is applied to the relevant provisions of Sugar Sweetened Drinks Tax legislation on commencement of the tax.

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