



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

16 Charge to aggregates levy

- (1) [^{F1}A tax], to be known as aggregates levy, shall be charged in accordance with this Part on aggregate subjected to commercial exploitation.
- (2) The charge to the levy shall arise whenever a quantity of taxable aggregate is subjected, on or after the commencement date, to commercial exploitation in [^{F2}England, Wales or Northern Ireland] .
- (3) The person charged with the levy arising on any occasion on a quantity of aggregate subjected to commercial exploitation shall be the person responsible for its being so subjected on that occasion.
- (4) The levy shall be charged at the rate of [^{F3}£2.10] per tonne of aggregate subjected to commercial exploitation; and the amount of levy charged on a part of a tonne of aggregate shall be the proportionately reduced amount.
- (5) The levy shall be under the care and management of the Commissioners of Customs and Excise (in this Part referred to as “the Commissioners”).
- (6) In this Part “the commencement date” means such date as the Treasury may by order made by statutory instrument appoint for the purposes of this section.

Subordinate Legislation Made

P1 S. 16(6) power fully exercised: 1.4.2002 appointed by [S.I. 2002/809](#), [art. 2](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Charging provisions. (See end of Document for details)

Textual Amendments

- F1** Words in s. 16(1) substituted (*retrospective to 1.4.2002*) by 2002 c. 23, s. 132(3), **Sch. 38 para. 2**
- F2** Words in s. 16(2) substituted (with effect in accordance with s. 18(4) of the amending Act) by Scotland Act 2016 (c. 11), **ss. 18(3), 72(3)**
- F3** Word in s. 16(4) substituted (with effect in accordance with s. 16(2) of the amending Act) by Finance Act 2010 (c. 13), **s. 16(1)**

17 Meanings of “aggregate” and “taxable aggregate”

- (1) In this Part “aggregate” means (subject to section 18 below) any rock, gravel or sand, together with whatever substances are for the time being incorporated in the rock, gravel or sand or naturally occur mixed with it.
- (2) For the purposes of this Part any quantity of aggregate is, in relation to any occasion on which it is subjected to commercial exploitation, a quantity of taxable aggregate except to the extent that—
- (a) it is exempt under this section;
 - (b) it has previously been used for construction purposes (whether before or after the commencement date);
 - (c) it is, or derives from, any aggregate that has already been subjected to a charge to aggregates levy;
 - [^{F4}(d) it is aggregate that on the commencement date is on a site other than—
 - (i) its originating site, or
 - (ii) a site that is required to be registered under the name of a person who is the operator, or one of the operators, of that originating site.]
- (3) For the purposes of this Part aggregate is exempt under this section if—
- ^{F5}(a)
 - ^{F6}(b)
 - (c) it consists wholly of aggregate won—
 - (i) by being removed from the bed of any river, canal or watercourse (whether natural or artificial) or of any channel in or approach to any port or harbour (whether natural or artificial); and
 - (ii) in the course of the carrying out of any dredging undertaken exclusively for the purpose of creating, restoring, improving or maintaining that river, canal, watercourse, channel or approach;
 - ^{F7}(d)
 - ^{F8}(da)
 - (e) it consists wholly of the spoil, waste or other by-products [^{F9}, not including the overburden,] resulting from the extraction or other separation from any quantity of aggregate of any china clay or ball clay; ^{F10} ...
 - [^{F11}(f) it consists wholly of the spoil from any process by which—
 - (i) coal, lignite [^{F12}or] slate ^{F13} ..., or
 - (ii) a substance listed in section 18(3) below,
 has been separated from other rock after being extracted or won with that other rock][^{F14}; or
 - (g) it consists wholly of aggregate won by being removed from the ground on the site of any or any proposed structure, or the site of any or any proposed

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infrastructure relating to transportation or utilities, in the course of excavations lawfully carried out—

- (i) in connection with, and necessary for, the construction, modification, maintenance or improvement of the structure or infrastructure, and
- (ii) not for the purpose of extracting that aggregate.]

(4) For the purposes of this Part a quantity of any aggregate shall be taken to be a quantity of aggregate that is exempt under this section if it consists wholly or mainly of any one or more of the following, or is part of anything so consisting, namely—

- (a) coal, lignite [^{F15}or] slate ^{F16}...;
- ^{F17}(b)
- (c) the spoil or waste from, or other by-products of—
 - (i) any industrial combustion process, or
 - (ii) the smelting or refining of metal;
- (d) the drill-cuttings resulting from any operations carried out in accordance with a licence granted under the Petroleum Act 1998 (c. 17) [^{F18}or the Petroleum (Production) Act (Northern Ireland) 1964]^{F19}...;
- ^{F20}(e)
- (f) clay, soil or vegetable or other organic matter.

(5) For the purposes of this section aggregate subjected to exploitation in [^{F21}England, Wales or Northern Ireland] is aggregate that has already been subjected to a charge to aggregates levy if, and only if—

- (a) there has been a previous occasion on which a charge to aggregates levy on that aggregate has arisen; and
- (b) at least some of the aggregates levy previously charged on that aggregate is either—
 - (i) levy in respect of which there is or was no entitlement to a tax credit; or
 - (ii) levy in respect of which any entitlement to a tax credit is or was an entitlement to a tax credit of an amount less than the amount of the levy charged on it.

(6) For the purposes of subsection (5)(b) above, any credit the entitlement to which arises in a case which—

- (a) falls within section 30(1)(c) below [^{F22}, 30A or 30B], and
 - (b) is prescribed for the purposes of this subsection,
- shall be disregarded.

(7) In this section—

“coal” has the same meaning as in the Coal Industry Act 1994 (c. 21); and
^{F23}
...

Textual Amendments

- F4** S. 17(2)(d) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(2)**
- F5** S. 17(3)(a) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 131(1)(4), 141, **Sch. 40 Pt. 4(3)**
- F6** S. 17(3)(b) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of **Finance (No. 2) Act 2023 (c. 30), s. 330(2)(a)(i)(5)**
- F7** S. 17(3)(d) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of **Finance (No. 2) Act 2023 (c. 30), s. 330(2)(a)(i)(5)**

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- F8** S. 17(3)(da) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. 330(2)(a)(i)(5)
- F9** Words in s. 17(3)(e) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 130(1)(a)(3)
- F10** Word in s. 17(3)(e) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. 330(2)(a)(ii)(5)
- F11** s. 17(3)(f) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 130(1)(b)(3)
- F12** Word in s. 17(3)(f) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. 48(4)(a)(6)
- F13** Words in s. 17(3)(f) omitted (*retrospective* to 1.4.2014) by virtue of Finance (No. 2) Act 2015 (c. 33), s. 48(4)(b)(6)
- F14** S. 17(3)(g) and word inserted (in relation to aggregate won on or after 1.10.2023) by Finance (No. 2) Act 2023 (c. 30), s. 330(2)(a)(iii)(5)
- F15** Words in s. 17(4)(a) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. 48(4)(a)(6)
- F16** Words in s. 17(4)(a) omitted (*retrospective* to 1.4.2014) by virtue of Finance (No. 2) Act 2015 (c. 33), s. 48(4)(b)(6)
- F17** S. 17(4)(b) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 130(2)(3), 141, Sch. 40 Pt. 4(3)
- F18** Words in s. 17(4)(d) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, Sch. 38 para. 3(4)(a)
- F19** Words in s. 17(4)(d) omitted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, Sch. 38 para. 3(4)(b)
- F20** S. 17(4)(e) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. 330(2)(b)(5)
- F21** Words in s. 17(5) substituted (with effect in accordance with s. 18(4) of the amending Act) by Scotland Act 2016 (c. 11), s. 72(3), Sch. 1 para. 2(2)
- F22** Words in s. 17(6)(a) substituted (26.3.2015) by Finance Act 2015 (c. 11), s. 61(3)
- F23** Words in s. 17(7) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. 330(2)(c)(5)

18 Exempt processes

- (1) In this Part references to aggregate—
- (a) include references to the spoil, waste, off-cuts and other by-products resulting from the application of any exempt process to any aggregate; but
 - (b) do not include references to anything else resulting from the application of any such process to any aggregate.
- (2) In this Part “exempt process” means—
- (a) the cutting of any rock to produce [^{F24}stone with one or more flat surfaces];
 - (b) any process by which a relevant substance is extracted or otherwise separated (whether as part of the process of winning it from any land or otherwise) from any aggregate;
 - (c) any process for the production of lime or cement from limestone or from limestone and [^{F25}anything else].
- [^{F26}(ca) in the case of aggregate consisting of shale, any process consisting of a use of the shale that—
- (i) is not a use of it as material or support in the construction or improvement of any structure, and
 - (ii) is not mixing it with anything as part of the process of producing mortar, concrete, tarmacadam, coated roadstone or any similar construction material.]
- (3) In this section “relevant substance” means any of the following—

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- (a) anhydrite;
- (b) ball clay;
- (c) barytes;
- ^{F27}(d)
- (e) china clay;
- (f) feldspar;
- (g) fireclay;
- ^{F27}(h)
- (i) fluorspar;
- (j) fuller's earth;
- (k) gems and semi-precious stones;
- (l) gypsum;
- (m) any metal or the ore of any metal;
- (n) muscovite;
- (o) perlite;
- (p) potash;
- (q) pumice;
- (r) rock phosphates;
- (s) sodium chloride;
- (t) talc;
- (u) vermiculite.

- (4) The Treasury may by order made by statutory instrument—
- (a) modify the list of substances in subsection (3) above by adding any substance to that list or by removing any substance from it; and
 - (b) make any such transitional provision in connection with the modification of that list under this subsection as they may think fit.
- (5) The Treasury shall not make an order under subsection (4) above by virtue of which any substance ceases to be a relevant substance unless a draft of the order has been laid before Parliament and approved by resolution of the House of Commons.
- (6) A statutory instrument containing an order under subsection (4) above that has not had to be approved in draft for the purposes of subsection (5) above shall be subject to annulment in pursuance of a resolution of the House of Commons.

Textual Amendments

- F24** Words in s. 18(2)(a) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 131(2)(4)
- F25** Words in s. 18(2)(c) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132(3), Sch. 38 para. 4(2)
- F26** S. 18(2)(ca) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. 48(5)(6)
- F27** S. 18(3)(d)(h) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 132(3), 141, Sch. 38 para. 4(3), Sch. 40 Pt. 4(3)

Modifications etc. (not altering text)

- C1** S. 18(2)(d)(e) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 48(1)
- C2** S. 18(1)(a) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 48(1)

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C3 S. 18(1)(b) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 48\(1\)](#)

19 Commercial exploitation

- (1) For the purposes of this Part a quantity of aggregate is subjected to exploitation if, and only if—
- it is removed from a site falling within subsection (2) below;
 - it becomes subject to an agreement to supply it to any person;
 - it is used for construction purposes; or
 - it is mixed, otherwise than in permitted circumstances, with any material or substance other than water.
- (2) The sites which, in relation to any quantity of aggregate, fall within this subsection are—
- the originating site of the aggregate;
 - any site which is not the originating site of the aggregate but is registered under the name of a person [^{F28}under whose name that originating site is also registered];
 - any site not falling within paragraph (a) or (b) above to which the quantity of aggregate had been removed for the purpose of having an exempt process applied to it on that site but at which no such process has been applied to it.
- (3) For the purposes of this Part the exploitation to which a quantity of aggregate is subjected shall be taken to be commercial exploitation if, and only if—
- it is subjected to exploitation in the course or furtherance of a business carried on by the person, or one of the persons, responsible for subjecting it to exploitation;
 - the exploitation to which it is subjected does not consist in its removal from one registered site to another in a case where both sites are registered under the name of the same person;
 - the exploitation to which it is subjected does not consist in or require its removal to a registered site for the purpose of having an exempt process applied to it on that site;
 - the exploitation to which it is subjected does not consist in or require its removal to any premises for the purpose of having china clay or ball clay extracted or otherwise separated from it on that site; and
 - the exploitation to which it is subjected is not such that, as a result and without its being subjected to any process involving its being mixed with any other substance or material (apart from water), it again becomes part of the land at the [^{F29}original site by virtue of it being used for a purpose connected with winning aggregate or other minerals from the site].

[^{F30}(3A) For the purposes of subsection (3)(a) above “business” includes any activity of a Government department, local authority or charity.]

[^{F31}(3B) For the purposes of subsection (3)(e), in relation to a quantity of aggregate, “the original site” means the site from which it was won.]

- [^{F32}(4) [Subsection \(4A\)](#) applies where, at the time when any aggregate is won from any site, a person (“P”) is in occupation for relevant purposes of—
- that site, or

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- (b) that site and other land.
- (4A) Where this subsection applies, so long as the site mentioned in [subsection \(4\)](#), or that site and the other land, continue to be occupied by P for relevant purposes, subsection (3)(e) has effect as if—
- (a) (where relevant) the reference to the land at the original site included the other land, and
 - (b) the words “by virtue of it being used for a purpose connected with winning aggregate or other minerals from the site” were omitted.
- (4B) For the purposes of subsections (4) and (4A) relevant purposes are—
- (a) the purposes of the carrying on of any agricultural business, or
 - (b) the purposes of the carrying on of any forestry business or otherwise for the purposes of forestry].
- (5) For the purposes of this Part where a quantity of aggregate is subjected to exploitation, the exploitation shall be taken to be in [^{F33}England, Wales or Northern Ireland] if, and only if, the aggregate is in [^{F33}England, Wales or Northern Ireland] or United Kingdom waters when it is subjected to exploitation.
- (6) For the purposes of this section a quantity of aggregate becomes subject to an agreement to supply it to any person—
- (a) except to the extent that it is not separately identifiable at the time when the agreement is entered into, at that time; and
 - (b) to that extent, at the time when it is appropriated to the agreement;
- but references in this Part to the supply of a quantity of aggregate do not include references to any supply which is effected, or is to be effected, by the transfer or creation of any interest or right in or over land.
- (7) For the purposes of this section a quantity of aggregate is mixed with a material or substance in permitted circumstances if—
- (a) the material or substance with which it is mixed consists wholly of a quantity of taxable aggregate that has not previously been subjected to commercial exploitation in [^{F34}England, Wales or Northern Ireland]; and
 - (b) the mixing takes place on a site which, in a case where it falls within subsection (2) above in relation to any part of the aggregate included in the mixture, so falls in relation to every part of it.

Textual Amendments

- F28** Words in s. 19(2)(b) substituted (*retrospective* to 1.4.2002) by [2002 c. 23, s. 132\(3\)](#), [Sch. 38 para. 5\(2\)](#)
- F29** Words in s. 19(3)(e) substituted (in relation to aggregate won on or after 1.10.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 330\(3\)\(a\)\(5\)](#)
- F30** S. 19(3A) inserted (*retrospective* to 1.4.2002) by [2002 c. 23, s. 132\(3\)](#), [Sch. 38 para. 5\(3\)](#)
- F31** S. 19(3B) inserted (in relation to aggregate won on or after 1.10.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 330\(3\)\(b\)\(5\)](#)
- F32** S. 19(4)-(4B) substituted for s. 19(4) (in relation to aggregate won on or after 1.10.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 330\(3\)\(c\)\(5\)](#)
- F33** Words in s. 19(5) substituted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\), s. 72\(3\)](#), [Sch. 1 para. 3\(2\)](#)
- F34** Words in s. 19(7)(a) substituted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\), s. 72\(3\)](#), [Sch. 1 para. 3\(3\)](#)

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20 Originating sites

- (1) In this Part references, in relation to any aggregate, to its originating site are references (subject to subsection (2) below)—
- (a) in the case of aggregate which has been won from the seabed of any area of sea in [^{F35}England, Wales or Northern Ireland] or United Kingdom waters ^{F36} . . . , to the site where it is first landed after being so won;
 - (b) in the case of aggregate which results from the application of an exempt process to any aggregate ^{F36} . . . , to the site where that process was so applied;
 - ^{F37}(c)
 - (d) in any other case, to the site from which the aggregate was won or, as the case may be, from which it was most recently won.
- (2) Where any aggregate which is on its originating site on the commencement date has been mixed before that date with aggregate the originating site of which would (but for this subsection) be different, the site where the mixture is situated on that date shall be deemed for the purposes of this Part to be the originating site of all the aggregate comprised in the mixture.

Textual Amendments

- F35** Words in s. 20(1)(a) substituted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\), s. 72\(3\), Sch. 1 para. 4](#)
- F36** Words in s. 20(1)(a)(b) repealed (*retrospective* to 1.4.2002) by [2002 c. 23, ss. 131\(3\)\(a\)\(i\)\(4\), 141, Sch. 40 Pt. 4\(3\)](#)
- F37** S. 20(1)(c) repealed (*retrospective* to 1.4.2002) by [2002 c. 23, ss. 131\(3\)\(a\)\(ii\)\(4\), 141, Sch. 40 Pt. 4\(3\)](#)

21 Operators of sites

- (1) For the purposes of this Part the persons operating a site are each of the following—
- (a) the person who occupies the site; and
 - (b) if a person other than the occupier exercises any right to exercise control over aggregate on that site, that other person;
- and “operator”, in relation to a site, shall be construed accordingly.
- (2) In subsection (1) above the reference to exercising control over aggregate on a site is a reference to doing any of the following, that is to say—
- (a) winning aggregate from land at that site;
 - ^{F38}(b)
 - (c) carrying out any exempt process at that site;
 - (d) storing aggregate at that site.

Textual Amendments

- F38** [S. 21\(2\)\(b\)](#) repealed (*retrospective* to 1.4.2002) by [2002 c. 23, ss. 131\(3\)\(b\)\(4\), 141, Sch. 40 Pt. 4\(3\)](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Charging provisions. (See end of Document for details)

22 Responsibility for exploitation of aggregate

- (1) Subject to subsection (2) below, the persons who shall be taken for the purposes of this Part to be responsible for subjecting a quantity of aggregate to exploitation are each of the following—
- (a) in a case of the exploitation of a quantity of aggregate by its removal from its originating site or from a connected site, the operator of that site;
 - (b) in a case of the exploitation of a quantity of aggregate by its removal from a site falling within section 19(2)(c) above, the operator of the site and (if different) the owner of the aggregate at the time when the removal takes place;
 - (c) in a case of the exploitation of a quantity of aggregate—
 - (i) by its being subjected, at a time when it is not on its originating site or a connected site, to any agreement, or
 - (ii) by its being used at such a time for construction purposes, the person agreeing to supply it or using it for construction purposes;
 - (d) in a case of the exploitation of a quantity of aggregate—
 - (i) by its being subjected, at a time when it is on its originating site or a connected site, to any agreement, or
 - (ii) by its being used at such a time for construction purposes, the person mentioned in paragraph (c) above and (if different) the operator of that site;
 - (e) in a case of the exploitation of a quantity of aggregate by its being mixed at premises that are not comprised in its originating site or a connected site with any material or substance, the owner of the aggregate at the time when the mixing takes place and the occupier of the premises where it takes place;
 - (f) in a case of the exploitation of a quantity of aggregate by its being mixed at its originating site or a connected site with any material or substance, the owner of the aggregate at the time when the mixing takes place and (if different) the operator of the site.
- (2) A person who is responsible for subjecting a quantity of aggregate to exploitation shall not be taken for the purposes of this Part to be responsible for subjecting it to commercial exploitation unless that takes place in the course or furtherance of a business carried on by him. [^{F39}For the purposes of this subsection “business” includes any activity of a Government department, local authority or charity.]
- (3) Where by virtue of this section more than one person is charged with aggregates levy, their liabilities under this Part as persons charged with the levy shall be joint and several.
- (4) In this section “connected site”, in relation to any quantity of aggregate, means any site that falls in relation to that quantity of aggregate within section 19(2)(b).

Textual Amendments

F39 Words in s. 22(2) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132(3), **Sch. 38 para. 6**

Modifications etc. (not altering text)

C4 S. 22(1)(c)-(ce) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), **s. 48(1)**

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Charging provisions. (See end of Document for details)

23 Weight of aggregate

- (1) The Commissioners may make regulations for determining the weight of any aggregate for the purposes of aggregates levy.
- (2) The regulations may—
 - (a) prescribe rules for determining the weight;
 - (b) authorise rules for determining the weight to be specified by the Commissioners in a prescribed manner;
 - (c) authorise rules for determining the weight to be agreed between the person charged with the levy and a person acting under the authority of the Commissioners.
- (3) The regulations may, in particular, provide for the rules prescribed or authorised under the regulations to include rules about—
 - (a) the method by which the weight is to be determined;
 - (b) the time by reference to which the weight is to be determined;
 - (c) the discounting of constituents (such as water).
- (4) The regulations may include provision that rules specified by virtue of subsection (2)(b) above—
 - (a) are to have effect only in such cases as may be described in the rules; and
 - (b) are not to have effect in particular cases unless the Commissioners are satisfied that such conditions as may be set out in the rules are met in those cases.
- (5) Conditions for which provision is made by virtue of subsection (4)(b) above may be framed by reference to such factors as the Commissioners think fit (such as the consent, in a particular case, of a person acting under the authority of the Commissioners).
- (6) The regulations may include provision that—
 - (a) where rules are agreed as mentioned in subsection (2)(c) above, and
 - (b) the Commissioners believe that they should no longer be applied (whether because they do not give an accurate indication of the weight or are not being fully observed or for some other reason),the Commissioners may direct that the agreed rules shall no longer have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Cross Heading:
Charging provisions.