



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Administration and enforcement

24 The register

- (1) It shall be the duty of the Commissioners to establish and maintain a register of persons who are required to be registered for the purposes of aggregates levy.
- (2) A person is required to be registered for the purposes of aggregates levy if he—
 - (a) carries out taxable activities, and
 - (b) is not exempted from registration by regulations under subsection (4) below.
- (3) For the purposes of subsection (2) above a person carries out a taxable activity if a quantity of aggregate is subjected to commercial exploitation in [^{F1}England, Wales or Northern Ireland] in circumstances in which he is responsible for its being so subjected.
- (4) The Commissioners may by regulations provide for persons carrying out taxable activities to be, to such extent and subject to such conditions or restrictions as may be prescribed, either—
 - (a) exempt from the requirement of registration; or
 - (b) exempt from such obligations or liabilities imposed by or under this Part on persons required to be registered for the purposes of aggregates levy as may be prescribed.
- (5) The Commissioners shall keep such information in the register as they consider it appropriate so to keep for the purposes of the care and management of aggregates levy.
- (6) In particular, where it appears to the Commissioners that any person is operating or using any premises, or intends to operate or use any premises—

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- (a) for winning any aggregate,
- (b) ^{F2}
- (c) for applying an exempt process to any aggregate,
- (ca) ^{F3}for mixing, otherwise than in permitted circumstances (within the meaning given by section 19(7)), any aggregate with any material or substance other than water,
- (d) for storing any aggregate, or
- (e) for the first landing in [^{F4}England, Wales or Northern Ireland] of aggregate won from the seabed of any area of sea in [^{F4}England, Wales or Northern Ireland] or United Kingdom waters,

they may, if they think fit, register those premises, in any entry relating to that person and under his name, as a registered site.

- (7) Where any premises are registered in accordance with subsection (6) above as a registered site, the particulars included in the register shall set out as the boundaries of the site such boundaries as appear to the Commissioners best to secure that avoidance of levy is not facilitated by the registration of any part of any premises that is not used or operated as mentioned in subsection (6) above.
- (8) Where any entry in the register at any time specifies that any premises registered under a person's name as a registered site are to be taken to be the originating site of—
 - (a) ^{F5}
 - (b) any aggregate resulting from the carrying out of any exempt process there, or
 - (c) any aggregate won or landed there,
 any question for the purposes of this Part as to the boundaries at that time of the originating site of any such aggregate shall be conclusively determined in accordance with that entry.
- (9) Schedule 4 to this Act (provisions with respect to registration for the purposes of aggregates levy) shall have effect.
- (10) The preceding provisions of this section and the provisions of Schedule 4 to this Act shall come into force on such date as the Treasury may by order made by statutory instrument appoint; and different days may be appointed under this subsection for different purposes.

Subordinate Legislation Made

- P1** S. 24(10) power partly exercised: different dates appointed for specified provisions by [S.I. 2001/4033](#), [arts. 2, 3](#)

Textual Amendments

- F1** Words in [s. 24\(3\)](#) 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. 5\(2\)](#)
- F2** S. 24(6)(b) repealed (*retrospective* to 1.4.2002) by [2002 c. 23](#), [ss. 131\(3\)\(c\)\(4\)](#), [141](#), [Sch. 40 Pt. 4\(3\)](#)
- F3** S. 24(6)(ca) inserted (*retrospective* to 1.4.2002) by [2002 c. 23](#), [s. 132\(3\)](#), [Sch 38 para. 7](#)
- F4** Words in [s. 24\(6\)\(e\)](#) 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. 5\(3\)](#)
- F5** S. 24(8)(a) repealed (*retrospective* to 1.4.2002) by [2002 c. 23](#), [ss. 131\(3\)\(c\)\(4\)](#), [141](#), [Sch. 40 Pt. 4\(3\)](#)

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Commencement Information

- II** S. 24 wholly in force; s. 24(10) in force at Royal Assent for specified purposes, see s. 24(10); s. 24 in force insofar as not already in force at 11.1.2002 by [S.I. 2001/4033](#), [art. 3](#)

25 Returns and payment of levy

- (1) The Commissioners may by regulations make provision—
- (a) for persons charged with aggregates levy to be liable to account for it by reference to such periods (“accounting periods”) as may be determined by or under the regulations;
 - (b) for persons who are or are required to be registered for the purposes of aggregates levy to be subject to such obligations to make returns for those purposes for such periods, at such times and in such form as may be so determined; and
 - (c) for persons who are required to account for aggregates levy for any period to become liable to pay the amounts due from them at such times and in such manner as may be so determined.
- (2) Without prejudice to the generality of the powers conferred by subsection (1) above, regulations under this section may contain provision—
- (a) for aggregates levy falling in accordance with the regulations to be accounted for by reference to one accounting period to be treated in prescribed circumstances, and for prescribed purposes, as levy due for a different period;
 - (b) for the correction of errors made when accounting for aggregates levy by reference to any period;
 - (c) for the entries to be made in any accounts in connection with the correction of any such errors and for the financial adjustments to be made in that connection;
 - (d) for a person, for purposes connected with the making of any such entry or financial adjustment, to be required to provide to any prescribed person, or to retain, a document in the prescribed form containing prescribed particulars of the matters to which the entry or adjustment relates;
 - (e) for enabling the Commissioners, in such cases as they may think fit, to dispense with or relax a requirement imposed by regulations made by virtue of paragraph (d) above;
 - (f) for the amount of levy which, in accordance with the regulations, is treated as due for a later period than that by reference to which it should have been accounted for to be treated as increased by an amount representing interest at the rate applicable under section 197 of the Finance Act 1996 (c. 8) for such period as may be determined in accordance with the regulations.
- (3) Subject to the following provisions of this section, if any person (“the taxpayer”) fails—
- (a) to comply with so much of any regulations under this section as requires him, at or before a particular time, to make a return for any accounting period, or
 - (b) to comply with so much of any regulations under this section as requires him, at or before a particular time, to pay an amount of aggregates levy due from him,
- he shall be liable to a penalty of £250.

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- (4) Liability to a penalty under subsection (3) above shall not arise if the taxpayer satisfies the Commissioners or, on appeal, an appeal tribunal—
- (a) that there is a reasonable excuse for the failure to make the return or to pay the levy in accordance with regulations; and
 - (b) that there is not an occasion after the last day on which the return or payment was required by the regulations to be made when there was a failure without reasonable excuse to make it.
- (5) Where, by reason of any failure falling within paragraph (a) or (b) of subsection (3) above—
- (a) a person is convicted of an offence (whether under this Act or otherwise), or
 - (b) a person is assessed to a penalty under paragraph 7 of Schedule 6 to this Act (penalty for evasion) [^{F6}or a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)],
- that person shall not, by reason of that failure, be liable also to a penalty under that subsection (3).
- (6) In subsection (1)(b) above the reference to a person who is required to be registered for the purposes of aggregates levy includes a reference to a person who would be so required but for any exemption conferred by regulations under section 24(4) above.

Textual Amendments

- F6** Words in s. 25(5)(b) inserted (1.4.2009) by [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\)](#), art. 1(1), [Sch. 1 para. 22](#)

26 Security for levy

- (1) Where it appears to the Commissioners necessary to do so for the protection of the revenue they may require any person who is or is required to be registered to give security, or further security, for the payment of any aggregates levy which is or may become due from him.
- (2) The power of the Commissioners to require any security, or further security, under this section shall be a power to require security, or further security, of such amount and in such manner as they may determine.
- (3) A person who is responsible for any aggregate being subjected to commercial exploitation in [^{F7}England, Wales or Northern Ireland] is guilty of an offence if, at the time it is so subjected—
- (a) he has been required to give security under this section; and
 - (b) he has not complied with that requirement.
- (4) A person guilty of an offence under this section shall be liable, on summary conviction, to a penalty of [^{F8}level 5 on the standard scale[^{F8}£20,000]].
- (5) Sections 145 to 155 of the Customs and Excise Management Act 1979 (c. 2) (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to an offence under this section as they apply in relation to offences and penalties under the customs and excise Acts.

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- (6) In subsection (1) above the reference to a person who is required to be registered for the purposes of aggregates levy includes a reference to a person who would be so required but for any exemption conferred by regulations under section 24(4) above.

Textual Amendments

- F7** Words in s. 26(3) 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. 6](#)
- F8** S. 26(4) substituted (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\), reg. 1\(1\), Sch. 2 para. 12\(2\)](#) (with [reg. 5\(1\)](#))

27 Recovery and interest

Schedule 5 to this Act (which makes provision for the recovery of amounts of aggregates levy due from any person and for the interest payable on such amounts) shall have effect.

28 Evasion, misdeclaration and neglect

Schedule 6 to this Act (which makes provision for and in connection with the imposition of criminal and civil penalties for the evasion of aggregates levy and for related misconduct) shall have effect.

29 Information and evidence

Schedule 7 to this Act (which provides for the supply of information to the Commissioners, for the powers under which the Commissioners may collect information for enforcement purposes and about evidence) shall have effect.

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