Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Credits and repayments

30 Credit for aggregates levy

(1) The Commissioners may, in accordance with the following provisions of this section, by regulations make provision in relation to cases where, after a charge to aggregates levy has arisen on any quantity of aggregate—

(a) any of that aggregate is exported from the United Kingdom in the form of aggregate;

(b) an exempt process is applied to any of that aggregate;

(c) any of that aggregate is used in a prescribed industrial or agricultural process;

(d) any of that aggregate is disposed of (by dumping or otherwise) in such manner not constituting its use for construction purposes as may be prescribed; or

(e) the whole or any part of a debt due to a person responsible for subjecting the aggregate to commercial exploitation is written off in his accounts as a bad debt.

(2) The provision that may be made in relation to any such case as is mentioned in subsection (1) above is provision—

(a) for such person as may be specified in the regulations to be entitled to a tax credit in respect of any aggregates levy charged on the aggregate in question;

(b) for a tax credit to which any person is entitled under the regulations to be brought into account when he is accounting for aggregates levy due from him for such accounting period or periods as may be determined in accordance with the regulations; and

(c) for a person entitled to a tax credit to be entitled, in any prescribed case where he cannot bring the tax credit into account so as to set it against a liability to aggregates levy, to a repayment of levy of an amount so determined.

Status: *Point in time view as at 11/05/2001. This version of this cross heading contains provisions that are not valid for this point in time.*
Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2001, Cross Heading: Credits and repayments. (See end of Document for details)*

(3) Regulations under this section may contain any or all of the following provisions—

(a) provision making any entitlement to a tax credit conditional on the making of a claim by such person, within such period and in such manner as may be prescribed;

(b) provision making entitlement to bring a tax credit into account, or to receive a repayment in respect of such a credit, conditional on compliance with such requirements as may be determined in accordance with the regulations;

(c) provision requiring a claim for a tax credit to be evidenced and quantified by reference to such records and other documents as may be so determined;

(d) provision requiring a person claiming any entitlement to a tax credit to keep, for such period and in such form and manner as may be so determined, those records and documents and a record of such information relating to the claim as may be so determined;

(e) provision for the withdrawal of a tax credit where any requirement of the regulations is not complied with;

(f) provision for interest at the rate applicable under section 197 of the Finance Act 1996 (c. 8) to be treated as added, for such period and for such purposes as may be prescribed, to the amount of any tax credit;

(g) provision for anything falling to be determined in accordance with the regulations to be determined by reference to a general or specific direction given in accordance with the regulations by the Commissioners.

(4) Without prejudice to the generality of the preceding provisions of this section, regulations under this section may also contain—

(a) provision for ascertaining whether, when and to what extent an amount is to be taken for the purposes of any regulations under this section to have been written off in any accounts as a bad debt;

(b) provision requiring a person who for the purposes of any such regulations is taken to have written off any amount as a bad debt to keep, for such period and in such form and manner as may be prescribed, information relating to anything subsequently paid in respect of the amount written off;

(c) provision for the withdrawal of the whole or an appropriate part of any tax credit relating to an amount taken to have been written off as a bad debt where the whole or any part (or further part) of the amount written off is subsequently paid;

(d) provision for ascertaining whether, and to what extent, anything received by any person is to be taken as a payment of, or of a part of, an amount taken, for the purposes of any regulations under this section, to have been written off;

(e) provision for determining the value for the purposes of provision made by virtue of paragraph (d) above of things received otherwise than in the form of money.

(5) Regulations made under this section shall have effect subject to the provisions of section 32 below.

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VALID FROM 24/07/2002

[F1 30A Transitional tax credit in Northern Ireland

(1) The Commissioners may by regulations make provision of the kind described in section 30(2) above (entitlement to tax credit) in relation to cases where aggregate is used in Northern Ireland for a prescribed purpose—

(a) on or after the commencement date, and

(b) before 1st April 2007.

(2) In relation to the use of aggregate in the year ending with a date shown in the first column of the following table, the amount of any tax credit to which a person would otherwise by entitled by virtue of the regulations shall be reduced by the percentage of that amount shown opposite that date in the second column.

Year ending	*Reduction in tax credit*
31st March 2004	20%
31st March 2005	40%
31st March 2006	60%
31st March 2007	80%

(3) Subsections (3) to (5) of section 30 above apply to regulations under this section as they apply to regulations under that section.**]**

Textual Amendments

F1 S. 30A inserted (24.7.2002) by 2002 c. 23, **s. 129(1)**

31 Repayments of overpaid levy

(1) Where a person has paid an amount to the Commissioners by way of aggregates levy which was not levy due to them, they shall be liable to repay the amount to him.

(2) The Commissioners shall not be liable to repay an amount under this section except on the making of a claim for that purpose.

(3) A claim under this section must be made in such form and manner, and must be supported by such documentary evidence, as may be required by regulations made by the Commissioners.

(4) The preceding provisions of this section are subject to the provisions of section 32 below.

(5) Except as provided by this section, the Commissioners shall not, by virtue of the fact that it was not levy due to them, be liable to repay any amount paid to them by way of aggregates levy.

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32 Supplemental provisions about repayments etc

(1) The Commissioners shall not be liable, on any claim for a repayment of aggregates levy, to repay any amount paid to them more than three years before the making of the claim.

(2) In the case of any claim for a repayment of an amount of aggregates levy other than a claim to a repayment to which a person is entitled by virtue of tax credit regulations, it shall be a defence to that claim that the repayment of that amount would unjustly enrich the claimant.

(3) Subsection (4) below applies for the purposes of subsection (2) above where—

(a) there is an amount paid by way of aggregates levy which (apart from subsection (2) above) would fall to be the subject of a repayment of aggregates levy to any person ("the taxpayer"); and

(b) the whole or a part of the cost of the payment of that amount to the Commissioners has, for practical purposes, been borne by a person other than the taxpayer.

(4) Where, in a case to which this subsection applies, loss or damage has been or may be incurred by the taxpayer as a result of mistaken assumptions made in his case about the operation of any provisions relating to aggregates levy, that loss or damage shall be disregarded, except to the extent of the quantified amount, in the making of any determination as to—

(a) whether or to what extent the repayment of an amount to the taxpayer would enrich him; or

(b) whether or to what extent any enrichment of the taxpayer would be unjust.

(5) In subsection (4) above "the quantified amount" means the amount (if any) which is shown by the taxpayer to constitute the amount that would appropriately compensate him for loss or damage shown by him to have resulted, for any business carried on by him, from the making of the mistaken assumptions.

(6) The reference in subsection (4) above to provisions relating to aggregates levy is a reference to any provisions of—

(a) any enactment or subordinate legislation (whether or not still in force) which relates to that levy or to any matter connected with it; or

(b) any notice published by the Commissioners under or for the purposes of any enactment or subordinate legislation relating to aggregates levy.

(7) Schedule 8 to this Act (which contains further provision about payments and repayments by the Commissioners and about the setting off of amounts due to or from the Commissioners under this Part and the setting of other amounts against such amounts) shall have effect.

Modifications etc. (not altering text)

C1 S. 32 extended (1.4.2002) by S.I. 2002/761, **reg. 15(5)**

C2 S. 32(2) modified (1.4.2002) by S.I. 2002/761, **reg. 21**

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