
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Paragraph 3. (See end of Document for details)*

SCHEDULES

SCHEDULE 4

AGGREGATES LEVY: REGISTRATION

Notification of loss or prospective loss of registrability

- 3 (1) A person who, having become liable to give a notification by virtue of paragraph 1 above, ceases (whether before or after being registered) to have the intention of carrying out taxable activities shall notify the Commissioners of that fact.
- (2) A person who fails to comply with sub-paragraph (1) above shall be liable to a penalty of £250.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3.