
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4

AGGREGATES LEVY: REGISTRATION

Cancellation of registration

- 4 (1) If the Commissioners are satisfied that a registered person—
- (a) has ceased to carry out taxable activities, and
 - (b) does not have the intention of carrying out taxable activities,
- they may cancel his registration with effect from such time after he last carried out such activities as appears to them to be appropriate.
- (2) Sub-paragraph (1) above applies whether or not the registered person has notified the Commissioners under paragraph 3 above.
- (3) Where a registered person is exempted from the requirement to be registered by virtue of regulations under section 24(4), the Commissioners may cancel his registration with effect from the time when he became so exempted or such later time as appears to them to be appropriate.
- (4) The Commissioners shall be under a duty to exercise the power conferred by sub-paragraph (1) or (3) above with effect from any time if, where the power is exercisable, they are satisfied that the conditions specified in sub-paragraph (5) below are satisfied and were or will be satisfied at that time.
- (5) Those conditions are—
- (a) that the person in question—
 - (i) has given a notification under paragraph 3 above; or
 - (ii) is exempted from the requirement to be registered by virtue of regulations under section 24(4) of this Act;
 - (b) that no aggregates levy due from that person, and no amount recoverable as if it were such levy, remains unpaid;
 - (c) that no tax credit to which that person is entitled by virtue of any tax credit regulations is outstanding; and
 - (d) that that person is not subject to any outstanding liability to make a return for the purposes of aggregates levy.
- (6) Where—
- (a) a registered person notifies the Commissioners under paragraph 3 above, and
 - (b) they are satisfied that (if he had not been registered) he would not have been required to be registered at any time since the time when he was registered,
- they shall cancel his registration with effect from the date of his registration.
- (7) Where—

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- (a) a registered person is exempted from the requirement to be registered by virtue of regulations under section 24(4) of this Act, and
 - (b) the Commissioners are satisfied that he has been so exempted at all times since being registered,
- they shall cancel his registration with effect from the date of his registration.

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