
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 8. (See end of Document for details)

SCHEDULES

SCHEDULE 4

AGGREGATES LEVY: REGISTRATION

Interpretation of Schedule

- 8 (1) In this Schedule—
- (a) references to the register are references to the register maintained under section 24 of this Act;
 - (b) references to registering a person are references to registering him in that register; and
 - (c) references to a person’s registration are references to his registration in that register;
- and “unregistered” shall be construed accordingly.
- (2) For the purposes of this Schedule 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.

Textual Amendments

- F1** Words in [Sch. 4 para. 8\(2\)](#) 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. 10](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 8.