

SCHEDULES

SCHEDULE 5

AGGREGATES LEVY: RECOVERY AND INTEREST

Supplemental provisions about interest

- 11 (1) Interest under any of paragraphs 5 to 9 above shall be paid without any deduction of income tax.
- (2) Sub-paragraph (3) below applies where—
- (a) an amount carries interest under any of paragraphs 5 to 9 above (or would do so apart from that sub-paragraph); and
 - (b) all or part of the amount turns out not to be due.
- (3) In such a case—
- (a) the amount or part that turns out not to be due shall not carry interest under the applicable paragraph and shall be treated as never having done so; and
 - (b) all such adjustments as are reasonable shall be made, including (subject to section 32 of, and Schedule 8 to, this Act) adjustments by way of repayment.