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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### AGGREGATES LEVY: RECOVERY AND INTEREST

##### *Assessments of amounts of levy due*

- 2 (1) Where it appears to the Commissioners—
- (a) that any period is an accounting period by reference to which a person is liable to account for aggregates levy,
  - (b) that any aggregates levy for which that person is liable to account by reference to that period has become due, and
  - (c) that there has been a default by that person that falls within sub-paragraph (2) below,
- they may assess the amount of the levy due from that person for that period to the best of their judgement and notify that amount to that person.
- (2) The defaults falling within this sub-paragraph are—
- (a) any failure to make a return required to be made by any provision made by or under this Part of this Act;
  - (b) any failure to keep any documents necessary to verify returns required to be made under any such provision;
  - (c) any failure to afford the facilities necessary to verify returns required to be made under any such provision;
  - (d) the making, in purported compliance with any requirement of any such provision to make a return, of an incomplete or incorrect return;
  - (e) any failure to comply with a requirement imposed by or under Schedule 4 to this Act.
- (3) Where it appears to the Commissioners that a default falling within sub-paragraph (2) above is a default by a person on whom the requirement to make a return is imposed in his capacity as the representative of another person, sub-paragraph (1) above shall apply as if the reference to the amount of aggregates levy due included a reference to any aggregates levy due from that other person.
- (4) In a case where—
- (a) the Commissioners have made an assessment for any accounting period as a result of any person's failure to make a return for that period,
  - (b) the levy assessed has been paid but no proper return has been made for that period,
  - (c) as a result of a failure (whether by that person or a representative of his) to make a return for a later accounting period, the Commissioners find it necessary to make another assessment under this paragraph in relation to the later period, and
  - (d) the Commissioners think it appropriate to do so in the light of the absence of a proper return for the earlier period,

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they may, in the assessment in relation to the later period, specify an amount of aggregates levy due that is greater than the amount that they would have considered to be appropriate had they had regard only to the later period.

- (5) Where an amount has been assessed and notified to any person under this paragraph, it shall be recoverable on the basis that it is an amount of aggregates levy due from him.
- (6) Sub-paragraph (5) above does not have effect if, or to the extent that, the assessment in question has been withdrawn or reduced.

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