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

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## SCHEDULES

### SCHEDULE 8

#### AGGREGATES LEVY: REPAYMENTS AND CREDITS

##### *Assessment for excessive repayment*

- 3 (1) Where—
- (a) any amount has been paid at any time to any person by way of a repayment of aggregates levy, and
  - (b) the amount paid exceeded the amount which the Commissioners were liable at that time to repay to that person,
- the Commissioners may, to the best of their judgement, assess the excess paid to that person and notify it to him.
- (2) Where—
- (a) any amount has been paid to any person by way of repayment of levy,
  - (b) the repayment is in respect of a tax credit the entitlement to which arose in a case falling within section 30(1)(e) (bad debts),
  - (c) the whole or any part of the credit is withdrawn on account of the payment of the whole or any part of the debt taken as bad,
  - (d) the amount of the repayment exceeded the amount which the Commissioners would have been liable to repay had the withdrawal taken place before the determination of the amount of the repayment,
- the Commissioners may, to the best of their judgement, assess the excess repaid to that person and notify it to him.
- (3) Where any person is liable to pay any amount to the Commissioners in pursuance of an obligation imposed by virtue of paragraph 1(4)(a) above, the Commissioners may, to the best of their judgement, assess the amount due from that person and notify it to him.
- (4) Subject to sub-paragraph (5) below, where—
- (a) an assessment is made on any person under this paragraph in respect of a repayment of levy made in relation to any accounting period, and
  - (b) the Commissioners have power under Schedule 5 to this Act to make an assessment on that person to an amount of aggregates levy due from that person for that period,
- the assessments may be combined and notified to him as one assessment.
- (5) A notice of a combined assessment under sub-paragraph (4) above must separately identify the amount being assessed in respect of repayments of levy.

**Changes to legislation:**

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