



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

16 Charge to aggregates levy

- (1) [^{F1}A tax], to be known as aggregates levy, shall be charged in accordance with this Part on aggregate subjected to commercial exploitation.
- (2) The charge to the levy shall arise whenever a quantity of taxable aggregate is subjected, on or after the commencement date, to commercial exploitation in [^{F2}England, Wales or Northern Ireland] .
- (3) The person charged with the levy arising on any occasion on a quantity of aggregate subjected to commercial exploitation shall be the person responsible for its being so subjected on that occasion.
- (4) The levy shall be charged at the rate of [^{F3}£2.10] per tonne of aggregate subjected to commercial exploitation; and the amount of levy charged on a part of a tonne of aggregate shall be the proportionately reduced amount.
- (5) The levy shall be under the care and management of the Commissioners of Customs and Excise (in this Part referred to as “the Commissioners”).
- (6) In this Part “the commencement date” means such date as the Treasury may by order made by statutory instrument appoint for the purposes of this section.

Subordinate Legislation Made

P1 S. 16(6) power fully exercised: 1.4.2002 appointed by [S.I. 2002/809](#), [art. 2](#)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 16. (See end of Document for details)

Textual Amendments

- F1** Words in s. 16(1) substituted (*retrospective to 1.4.2002*) by [2002 c. 23, s. 132\(3\)](#), [Sch. 38 para. 2](#)
- F2** Words in s. 16(2) substituted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\), ss. 18\(3\), 72\(3\)](#)
- F3** Word in s. 16(4) substituted (with effect in accordance with s. 16(2) of the amending Act) by [Finance Act 2010 \(c. 13\), s. 16\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 16.