



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

17 Meanings of “aggregate” and “taxable aggregate”

- (1) In this Part “aggregate” means (subject to section 18 below) any rock, gravel or sand, together with whatever substances are for the time being incorporated in the rock, gravel or sand or naturally occur mixed with it.
- (2) For the purposes of this Part any quantity of aggregate is, in relation to any occasion on which it is subjected to commercial exploitation, a quantity of taxable aggregate except to the extent that—
 - (a) it is exempt under this section;
 - (b) it has previously been used for construction purposes (whether before or after the commencement date);
 - (c) it is, or derives from, any aggregate that has already been subjected to a charge to aggregates levy;
 - [^{F1}(d) it is aggregate that on the commencement date is on a site other than—
 - (i) its originating site, or
 - (ii) a site that is required to be registered under the name of a person who is the operator, or one of the operators, of that originating site.]
- (3) For the purposes of this Part aggregate is exempt under this section if—
 - ^{F2}(a)
 - ^{F3}(b)
 - (c) it consists wholly of aggregate won—
 - (i) by being removed from the bed of any river, canal or watercourse (whether natural or artificial) or of any channel in or approach to any port or harbour (whether natural or artificial); and

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- (ii) in the course of the carrying out of any dredging undertaken exclusively for the purpose of creating, restoring, improving or maintaining that river, canal, watercourse, channel or approach;
- ^{F4}(d)
- ^{F5}(da)
- (e) it consists wholly of the spoil, waste or other by-products [^{F6}, not including the overburden,] resulting from the extraction or other separation from any quantity of aggregate of any china clay or ball clay; ^{F7}...
- ^{F8}(f) it consists wholly of the spoil from any process by which—
- (i) coal, lignite [^{F9}or] slate ^{F10} ..., or
- (ii) a substance listed in section 18(3) below,
- has been separated from other rock after being extracted or won with that other rock][^{F11}; or
- (g) it consists wholly of aggregate won by being removed from the ground on the site of any or any proposed structure, or the site of any or any proposed infrastructure relating to transportation or utilities, in the course of excavations lawfully carried out—
- (i) in connection with, and necessary for, the construction, modification, maintenance or improvement of the structure or infrastructure, and
- (ii) not for the purpose of extracting that aggregate.]
- (4) For the purposes of this Part a quantity of any aggregate shall be taken to be a quantity of aggregate that is exempt under this section if it consists wholly or mainly of any one or more of the following, or is part of anything so consisting, namely—
- (a) coal, lignite [^{F12}or] slate ^{F13} ...;
- ^{F14}(b)
- (c) the spoil or waste from, or other by-products of—
- (i) any industrial combustion process, or
- (ii) the smelting or refining of metal;
- (d) the drill-cuttings resulting from any operations carried out in accordance with a licence granted under the Petroleum Act 1998 (c. 17) [^{F15}or the Petroleum (Production) Act (Northern Ireland) 1964]^{F16} ...;
- ^{F17}(e)
- (f) clay, soil or vegetable or other organic matter.
- (5) For the purposes of this section aggregate subjected to exploitation in [^{F18}England, Wales or Northern Ireland] is aggregate that has already been subjected to a charge to aggregates levy if, and only if—
- (a) there has been a previous occasion on which a charge to aggregates levy on that aggregate has arisen; and
- (b) at least some of the aggregates levy previously charged on that aggregate is either—
- (i) levy in respect of which there is or was no entitlement to a tax credit; or
- (ii) levy in respect of which any entitlement to a tax credit is or was an entitlement to a tax credit of an amount less than the amount of the levy charged on it.
- (6) For the purposes of subsection (5)(b) above, any credit the entitlement to which arises in a case which—

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- (a) falls within section 30(1)(c) below [^{F19}, 30A or 30B], and
 - (b) is prescribed for the purposes of this subsection,
- shall be disregarded.

(7) In this section—

“coal” has the same meaning as in the Coal Industry Act 1994 (c. 21); and

^{F20}
...

Textual Amendments

- F1** S. 17(2)(d) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(2)**
- F2** S. 17(3)(a) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 131(1)(4), 141, **Sch. 40 Pt. 4(3)**
- F3** S. 17(3)(b) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(a)(i)(5)**
- F4** S. 17(3)(d) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(a)(i)(5)**
- F5** S. 17(3)(da) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(a)(i)(5)**
- F6** Words in s. 17(3)(e) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. **130(1)(a)(3)**
- F7** Word in s. 17(3)(e) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(a)(ii)(5)**
- F8** s. 17(3)(f) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. **130(1)(b)(3)**
- F9** Word in s. 17(3)(f) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. **48(4)(a)(6)**
- F10** Words in s. 17(3)(f) omitted (*retrospective* to 1.4.2014) by virtue of Finance (No. 2) Act 2015 (c. 33), s. **48(4)(b)(6)**
- F11** S. 17(3)(g) and word inserted (in relation to aggregate won on or after 1.10.2023) by Finance (No. 2) Act 2023 (c. 30), s. **330(2)(a)(iii)(5)**
- F12** Words in s. 17(4)(a) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. **48(4)(a)(6)**
- F13** Words in s. 17(4)(a) omitted (*retrospective* to 1.4.2014) by virtue of Finance (No. 2) Act 2015 (c. 33), s. **48(4)(b)(6)**
- F14** S. 17(4)(b) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 130(2)(3), 141, **Sch. 40 Pt. 4(3)**
- F15** Words in s. 17(4)(d) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(4)(a)**
- F16** Words in s. 17(4)(d) omitted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(4)(b)**
- F17** S. 17(4)(e) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(b)(5)**
- F18** Words in s. 17(5) 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. 2(2)**
- F19** Words in s. 17(6)(a) substituted (26.3.2015) by Finance Act 2015 (c. 11), s. **61(3)**
- F20** Words in s. 17(7) omitted (in relation to aggregate won on or after 1.10.2023) by virtue of Finance (No. 2) Act 2023 (c. 30), s. **330(2)(c)(5)**

Changes to legislation:

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