



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *Charging provisions*

#### **22 Responsibility for exploitation of aggregate**

- (1) Subject to subsection (2) below, the persons who shall be taken for the purposes of this Part to be responsible for subjecting a quantity of aggregate to exploitation are each of the following—
- (a) in a case of the exploitation of a quantity of aggregate by its removal from its originating site or from a connected site, the operator of that site;
  - (b) in a case of the exploitation of a quantity of aggregate by its removal from a site falling within section 19(2)(c) above, the operator of the site and (if different) the owner of the aggregate at the time when the removal takes place;
  - (c) in a case of the exploitation of a quantity of aggregate—
    - (i) by its being subjected, at a time when it is not on its originating site or a connected site, to any agreement, or
    - (ii) by its being used at such a time for construction purposes, the person agreeing to supply it or using it for construction purposes;
  - (d) in a case of the exploitation of a quantity of aggregate—
    - (i) by its being subjected, at a time when it is on its originating site or a connected site, to any agreement, or
    - (ii) by its being used at such a time for construction purposes, the person mentioned in paragraph (c) above and (if different) the operator of that site;
  - (e) in a case of the exploitation of a quantity of aggregate by its being mixed at premises that are not comprised in its originating site or a connected site with any material or substance, the owner of the aggregate at the time when the mixing takes place and the occupier of the premises where it takes place;

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*Status: This is the original version (as it was originally enacted).*

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- (f) in a case of the exploitation of a quantity of aggregate by its being mixed at its originating site or a connected site with any material or substance, the owner of the aggregate at the time when the mixing takes place and (if different) the operator of the site.
- (2) A person who is responsible for subjecting a quantity of aggregate to exploitation shall not be taken for the purposes of this Part to be responsible for subjecting it to commercial exploitation unless that takes place in the course or furtherance of a business carried on by him.
- (3) Where by virtue of this section more than one person is charged with aggregates levy, their liabilities under this Part as persons charged with the levy shall be joint and several.
- (4) In this section “connected site”, in relation to any quantity of aggregate, means any site that falls in relation to that quantity of aggregate within section 19(2)(b).