



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Administration and enforcement

24 The register

- (1) It shall be the duty of the Commissioners to establish and maintain a register of persons who are required to be registered for the purposes of aggregates levy.
- (2) A person is required to be registered for the purposes of aggregates levy if he—
 - (a) carries out taxable activities, and
 - (b) is not exempted from registration by regulations under subsection (4) below.
- (3) For the purposes of subsection (2) above a person carries out a taxable activity if a quantity of aggregate is subjected to commercial exploitation in the United Kingdom in circumstances in which he is responsible for its being so subjected.
- (4) The Commissioners may by regulations provide for persons carrying out taxable activities to be, to such extent and subject to such conditions or restrictions as may be prescribed, either—
 - (a) exempt from the requirement of registration; or
 - (b) exempt from such obligations or liabilities imposed by or under this Part on persons required to be registered for the purposes of aggregates levy as may be prescribed.
- (5) The Commissioners shall keep such information in the register as they consider it appropriate so to keep for the purposes of the care and management of aggregates levy.
- (6) In particular, where it appears to the Commissioners that any person is operating or using any premises, or intends to operate or use any premises—
 - (a) for winning any aggregate,

Status: Point in time view as at 11/05/2001. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 24. (See end of Document for details)

- (b) for carrying out an industrial crushing process in relation to any rock,
 - (c) for applying an exempt process to any aggregate,
 - (d) for storing any aggregate, or
 - (e) for the first landing in the United Kingdom of aggregate won from the seabed of any area of sea in the United Kingdom or United Kingdom waters,
- they may, if they think fit, register those premises, in any entry relating to that person and under his name, as a registered site.
- (7) Where any premises are registered in accordance with subsection (6) above as a registered site, the particulars included in the register shall set out as the boundaries of the site such boundaries as appear to the Commissioners best to secure that avoidance of levy is not facilitated by the registration of any part of any premises that is not used or operated as mentioned in subsection (6) above.
- (8) Where any entry in the register at any time specifies that any premises registered under a person's name as a registered site are to be taken to be the originating site of—
- (a) any aggregate comprising rock subjected to an industrial crushing process there,
 - (b) any aggregate resulting from the carrying out of any exempt process there, or
 - (c) any aggregate won or landed there,
- any question for the purposes of this Part as to the boundaries at that time of the originating site of any such aggregate shall be conclusively determined in accordance with that entry.
- (9) Schedule 4 to this Act (provisions with respect to registration for the purposes of aggregates levy) shall have effect.
- (10) The preceding provisions of this section and the provisions of Schedule 4 to this Act shall come into force on such date as the Treasury may by order made by statutory instrument appoint; and different days may be appointed under this subsection for different purposes.

Subordinate Legislation Made

- P1** [S. 24\(10\)](#) power partly exercised: different dates appointed for specified provisions by [S.I. 2001/4033](#), [arts. 2, 3](#)

Commencement Information

- I1** [S. 24](#) wholly in force; [s. 24\(10\)](#) in force at Royal Assent for specified purposes, see [s. 24\(10\)](#); [s. 24](#) in force insofar as not already in force at 11.1.2002 by [S.I. 2001/4033](#), [art. 3](#)

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