



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *Credits and repayments*

#### **[<sup>F1</sup>30A Transitional tax credit in Northern Ireland**

- (1) The Commissioners may by regulations make provision of the kind described in section 30(2) above (entitlement to tax credit) in relation to cases within subsection (2) below.
- [<sup>F2</sup>(2) The cases are those where a charge to aggregates levy has arisen on a quantity of aggregate which has been subjected to commercial exploitation during a prescribed period.]
- [<sup>F3</sup>(3) .....
- (4) The amount of a tax credit to which a person is entitled under the regulations must not be more than 80% of any aggregates levy charged on the aggregate in question.
- (5) Regulations under this section may in particular make provision—
  - [<sup>F4</sup>(a) for a person to be entitled to a tax credit under the regulations in respect of aggregate originating from a site in respect of which any person holds an aggregates levy credit certificate which has not been withdrawn;]
  - (b) for an aggregates levy credit certificate to be issued to a person in respect of a site only if an aggregates levy credit agreement is in force in respect of the site;
  - (c) for the withdrawal of an aggregates levy credit certificate where the aggregates levy credit agreement in respect of which it was issued is no longer in force;
  - (d) for the form and content of aggregates levy credit certificates and aggregates levy credit agreements.

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 30A. (See end of Document for details)*

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- (6) Regulations under this section which make provision such as is mentioned in subsection (5)(d) above may be framed by reference to any provisions of a notice published by the Commissioners in pursuance of the regulations and not withdrawn by a further notice.
- (7) If regulations under this section make provision such as is mentioned in subsection (5) above, the Commissioners or the Northern Ireland Department may—
- (a) enter into aggregates levy credit agreements;
  - (b) issue and withdraw aggregates levy credit certificates;
  - (c) take such other steps as the Commissioners or the Northern Ireland Department consider appropriate in relation to aggregates levy credit agreements and aggregates levy credit certificates.
- (8) Regulations under this section which make provision such as is mentioned in subsection (5) above must include provision requiring the Northern Ireland Department to inform the Commissioners if the Northern Ireland Department issues or withdraws an aggregates levy credit certificate.
- (9) Subsections (3) to (5) of section 30 above apply to regulations under this section as they apply to regulations under that section.
- (10) The Treasury may by order made by statutory instrument amend subsection (4) above by substituting for the percentage for the time being specified in that subsection a percentage lower than 80%.
- (11) An order under subsection (10) above shall not be made unless a draft of the order has been laid before Parliament and approved by a resolution of the House of Commons.
- (12) Any expenses of the Northern Ireland Department under this section shall be charged on the Consolidated Fund of Northern Ireland.
- (13) In this section—
- “aggregates levy credit agreement” means an agreement entered into in respect of a site by the person operating the site and the Commissioners or the Northern Ireland Department;
- “aggregates levy credit certificate” means a certificate issued to the person operating a site by the Commissioners or the Northern Ireland Department as evidence of the fact that an aggregates levy credit agreement has been entered into in respect of the site;
- “the Northern Ireland Department” means the Department of the Environment in Northern Ireland.]

#### Textual Amendments

- F1** S. 30A substituted (23.7.2004) by [Finance Act 2004 \(c. 12\)](#), s. **291(2)(4)(5)**; S.I. 2004/1942, art. 2
- F2** S. 30A(2) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), s. **81(2)**
- F3** S. 30A(3) omitted (19.7.2011) by virtue of [Finance Act 2011 \(c. 11\)](#), s. **81(3)**
- F4** S. 30A(5)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\)](#), s. **81(4)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 30A.