



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Credits and repayments

[^{F1}30B Special tax credit in Northern Ireland

- (1) The Commissioners may by regulations make provision of the kind described in section 30(2) (entitlement to tax credit) in relation to cases within subsection (3) below.
- (2) Tax credit to which a person is entitled under the regulations is referred to in this section as “special tax credit”.
- (3) The cases are where—
 - (a) a person has been charged with, and has fully accounted for, aggregates levy in respect of the commercial exploitation of a quantity of aggregate, and
 - (b) the exploitation was of imported aggregate and occurred in Northern Ireland in the period defined in subsection (5).
- (4) For this purpose aggregate is “imported” if it was won from a site in a member State other than the United Kingdom.
- (5) The period mentioned in subsection (3)(b)—
 - (a) begins with 1 April 2004, and
 - (b) ends with 30 November 2010.
- (6) Regulations may in particular—
 - (a) provide that a person is not entitled to special tax credit unless the Department of the Environment in Northern Ireland (“the Department”) has certified under section 30D(4) that it is satisfied that specified requirements were met in relation to the site from which the aggregate originates during a period

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

- which includes the time when the aggregate was won from the site (and the certification has not been revoked);
- (b) specify further conditions for entitlement to special tax credit;
 - (c) make provision about the rate at which special tax credit is to be given (including provision restricting the amount of special tax credit in cases where entitlement to a tax credit has already arisen);
 - (d) provide for compound interest at the applicable rate (see section 30C) to be treated as added, for such period and for such purposes as may be prescribed, to the amount of any special tax credit;
 - (e) authorise the Commissioners to adjust a person's claim for special tax credit in specified circumstances.
- (7) Regulations under subsection (6)(a) may specify the requirements in question by reference to any provisions of a notice published by the Department in pursuance of the regulations and not withdrawn by a further notice.
- (8) Subsection (3) of section 30 (except paragraph (f) of that subsection) applies to regulations under this section as it applies to regulations under that section.
- (9) Section 32(1) (time limit for claims) does not apply to a claim for repayment of aggregates levy made under regulations under this section.]

Textual Amendments

F1 Ss. 30B-30D inserted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), s. 61(2)

Changes to legislation:

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