



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Credits and repayments

[^{F1}30C Special tax credit: applicable rate of interest

- (1) The reference in section 30B(6)(d) to the applicable rate is to a rate provided for in regulations made by the Treasury.
- (2) Regulations under this section may—
 - (a) provide for the rate to be determined, and to change from time to time, by reference to a rate referred to in the regulations;
 - (b) include provision for different rates to apply at different times in a period for which interest is due to a person.
- (3) Regulations under this section are to be made by statutory instrument.
- (4) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.]

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 30C.