



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Credits and repayments

[^{F1}30D Special tax credit: certification by Department

- (1) A person may, for the purpose of making a claim for special tax credit, apply to the Department for a certification under subsection (4)(a).
- (2) The application must specify—
 - (a) a site, and
 - (b) a time (“the relevant time”).
- (3) Where a certification relating to a site has been wholly or partly revoked by virtue of subsection (7)(b), an application specifying that site may not specify a time falling within the period with respect to which the revocation has effect.
- (4) Where an application is made and the Department has not previously made a certification under paragraph (a) relating to both the specified site and a period that includes the relevant time, the Department must either—
 - (a) certify that it is satisfied that any requirements specified by virtue of section 30B(6)(a) were met in relation to the site during a period (specified in the certification) that includes the relevant time, or
 - (b) refuse the application.
- (5) If the Department makes a certification under subsection (4)(a) (a “special tax credit certification”) it must give a written notice of the certification to—
 - (a) the applicant, and
 - (b) HMRC.

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

- (6) Where an application is made and the Department has previously made a special tax credit certification relating to both the specified site and a period that includes the relevant time, the Department must give the applicant a written notice of that certification.
- (7) The Commissioners may by regulations—
- (a) make provision about the time within which an application under subsection (1) must be made and the form and content of such an application;
 - (b) authorise the Department to revoke a special tax credit certification with respect to the whole or part of the period to which the certification relates if the Department is satisfied that its decision as regards the meeting of the relevant requirements (or that decision, so far as relating to the relevant part of that period) was not correct;
 - (c) make any other provision that is necessary in connection with paragraph (b) and subsection (8);
 - (d) provide that a revocation by virtue of paragraph (b) may not be made after a specified date.
- (8) A special tax credit certification is to be treated as never having had effect in relation to any period with respect to which it is revoked by virtue of subsection (7)(b).
- (9) Regulations under this section which make provision such as is mentioned in subsection (7)(b) must require the Department to inform the Commissioners, and any other person to whom the Department has given a written notice of the certification, if the Department revokes a special tax credit certification.
- (10) Any expenses of the Department under or by virtue of this section or section 30B are to be appropriated from the Consolidated Fund of Northern Ireland by Act of the Northern Ireland Assembly.
- (11) In this section “the Department” and “special tax credit” have the same meaning as in section 30B.]

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 30D.