



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Credits and repayments

31 Repayments of overpaid levy

- (1) Where a person has paid an amount to the Commissioners by way of aggregates levy which was not levy due to them, they shall be liable to repay the amount to him.
- (2) The Commissioners shall not be liable to repay an amount under this section except on the making of a claim for that purpose.
- (3) A claim under this section must be made in such form and manner, and must be supported by such documentary evidence, as may be required by regulations made by the Commissioners.
- (4) The preceding provisions of this section are subject to the provisions of section 32 below.
- (5) Except as provided by this section, the Commissioners shall not, by virtue of the fact that it was not levy due to them, be liable to repay any amount paid to them by way of aggregates levy.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 31.