



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Review and appeal

40 [F¹ Appeals]

- (1) [F²Subject to section 41, an appeal shall lie to an appeal tribunal from any person who is or will be affected by any decision of HMRC with respect to any of the following matters—,]
- (a) whether or not a person is charged in any case with an amount of aggregates levy;
 - (b) the amount of aggregates levy charged in any case and the time when the charge is to be taken as having arisen;
 - (c) the registration of any person or premises for the purposes of aggregates levy or the cancellation of any registration;
 - (d) the person liable to pay the aggregates levy charged in any case, the amount of a person's liability to aggregates levy and the time by which he is required to pay an amount of that levy;
 - (e) the imposition of a requirement on any person to give security, or further security, under section 26 above and the amount and manner of providing any security required under that section;
 - (f) whether or not liability to a penalty or to interest on any amount arises in any person's case under any provision made by or under this Part, and the amount of any such liability;
 - (g) any matter the decision as to which is [F³appealable] under this section in accordance with paragraph 8(6) or (7) of Schedule 6 to this Act;
 - (h) the extent of any person's entitlement to any tax credit or to a repayment in respect of a tax credit and the extent of any liability of the Commissioners under this Part to pay interest on any amount;

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 40. (See end of Document for details)

- (i) whether or not any person is required to have a tax representative by virtue of any regulations under section 33 above;
- (j) the giving, withdrawal or variation, for the purposes of any such regulations, of any approval or direction with respect to the person who is to act as another's tax representative;
- (k) whether a body corporate is to be treated, or is to cease to be treated, as a member of a group, the times at which a body corporate is to be so treated and the body corporate which is, in relation to any time, to be the representative member for a group;
- (l) any matter not falling within the preceding paragraphs the decision with respect to which is contained in
 - [^{F4}(i) an assessment under paragraphs 2 or 3 of Schedule 5 in respect of an accounting period in relation to which any return required to be made by virtue of regulations under section 25 has been made; or
 - (ii) an assessment under any provision of Schedule 5 other than paragraphs 2 or 3.]

^{F5}(2)

^{F5}(3)

^{F5}(4)

^{F5}(5)

^{F5}(6)

^{F5}(7)

^{F5}(8)

^{F5}(9)

(10) This section has effect subject to paragraph 8(5) of Schedule 6 to this Act.

Textual Amendments

- F1** S. 40 heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 303(2)** (with Sch. 3 paras. 2-4)
- F2** Words in s. 40(1) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 303(3)(a)** (with Sch. 3 paras. 2-4)
- F3** Word in s. 40(1)(g) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 303(3)(b)** (with Sch. 3 paras. 2-4)
- F4** Words in s. 40(1)(l) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 303(3)(c)** (with Sch. 3 paras. 2-4)
- F5** S. 40(2)-(9) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 303(4)** (with Sch. 3 paras. 2-4)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 40.