



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Review and appeal

41 [F¹Appeals: further provisions]

[F²(1)]

[F³(2) Subject to subsections (2A) and (2B), where an appeal under section 40 relates to a decision (whether or not contained in an assessment) that an amount of aggregates levy is due from any person, it shall not be entertained unless the amount which HMRC have determined to be due has been paid or deposited with them.]

[F⁴(2A) In a case where the amount determined to be payable as aggregates levy has not been paid or deposited an appeal shall be entertained if—

- (a) HMRC are satisfied (on the application of the appellant), or
- (b) the appeal tribunal decides (HMRC not being so satisfied and on the application of the appellant),
that the requirement to pay or deposit the amount determined would cause the appellant to suffer hardship.

(2B) Notwithstanding the provisions of sections 11 and 13 of the Tribunals, Courts and Enforcement Act 2007, the decision of the appeal tribunal as to the issue of hardship is final.]

(3) On an appeal [F⁵under section 40] relating to a penalty under paragraph 7 of Schedule 6 to this Act (evasion), the burden of proof as to the matters specified in paragraphs (a) to (c) of sub-paragraph (1) of that paragraph shall lie upon the Commissioners.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 41. (See end of Document for details)

Textual Amendments

- F1** S. 41 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. 305(2)** (with Sch. 3 paras. 2-4)
- F2** S. 41(1) 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. 305(3)** (with Sch. 3 paras. 2-4)
- F3** S. 41(2) 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. 305(4)** (with Sch. 3 paras. 2-4)
- F4** S. 41(2A)(2B) inserted (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. 305(5)** (with Sch. 3 paras. 2-4)
- F5** Words in s. 41(3) 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. 305(6)** (with Sch. 3 paras. 2-4)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 41.