



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *General provisions*

#### **48 Interpretation of Part**

(1) In this Part—

“accounting period” means a period which, in pursuance of any regulations under section 25(1) above, is an accounting period for the purposes of aggregates levy;

“aggregate” shall be construed in accordance with sections 17(1) and 18 above;

“agreement” includes any arrangement or understanding (whether or not legally enforceable), and cognate expressions shall be construed accordingly;

“agricultural” means agricultural within the meaning of the Agriculture Act 1967 (c. 22) or the Agriculture Act (Northern Ireland) 1949 (c. 2 (N.I.));

“appeal tribunal” means [<sup>F1</sup>the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal;]

“the commencement date” has the meaning given by section 16(6) above;

“commercial exploitation” shall be construed in accordance with section 19 above;

“the Commissioners” means the Commissioners of Customs and Excise;

“conduct” includes acts and omissions;

“construction purposes” shall be construed in accordance with subsection (2) below;

“exempt process” shall be construed in accordance with section 18(2) above;

“forestry” includes the cultivation, maintenance and care of trees or woodland of any description;

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“gravel” includes gravel comprising or containing pebbles or stones or both;

[<sup>F2</sup>“HMRC” means Her Majesty’s Revenue and Customs;]

“limestone” includes chalk and dolomite;

“member”, in relation to a group, shall be construed in accordance with section 35(6) above;

“mixed” includes blended, and cognate expressions shall be construed accordingly;

“non-resident taxpayer” means a person who—

(a) is or is required to be registered for the purposes of aggregates levy, or would be so required but for an exemption by virtue of regulations under section 24(4) above; and

(b) is not resident in the United Kingdom;

“operate” and “operator”, in relation to any site, shall be construed in accordance with section 21 above;

“originating site” shall be construed in accordance with section 20 above;

“prescribed” means prescribed by regulations made by the Commissioners under this Part;

“registered” means registered in the register maintained under section 24 above;

“representative member”, in relation to a group, shall be construed in accordance with section 35(6) above;

“rock” does not include any rock contained in a quantity of aggregate consisting wholly or mainly of gravel or sand;

“structure” includes roads and paths, the way on which any railway track is or is to be laid and embankments;

“subordinate legislation” has the same meaning as in the Interpretation Act 1978 (c. 30);

“tax credit” means a tax credit for which provision is made by tax credit regulations;

“tax credit regulations” means regulations under section 30<sup>[F3]</sup>, 30A or 30B] above;

“tax representative”, in relation to any person, means the person who, in accordance with any regulations under section 33 above, is for the time being that person’s tax representative for the purposes of aggregates levy;

“taxable aggregate” shall be construed in accordance with section 17(2) to (4) above;

“United Kingdom waters” means—

(a) the territorial sea adjacent to the United Kingdom<sup>[F4]</sup>, except so much of that territorial sea as is to be treated as adjacent to Scotland for the purposes of the Scotland Act 1998 (see section 126(2) of that Act); or

(b) any area designated by Order in Council under section 1(7) of the Continental Shelf Act 1964 (c. 29).

(2) References in this Part to the use of anything for construction purposes are references to either of the following, except in so far as it consists in the application to it of an exempt process, that is to say—

(a) using it as material or support in the construction or improvement of any structure;

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- (b) mixing it with anything as part of the process of producing mortar, concrete, tarmacadam, coated roadstone or any similar construction material.
- (3) References in this Part to winning any aggregate are references to winning it—
- (a) by quarrying, dredging, mining or collecting it from any land or area of the seabed; or
  - (b) by separating it in any other manner from any land or area of the seabed in which it is comprised.
- (4) References in this Part, in relation to any accounting period, to aggregates levy due from any person for that period are references (subject to any regulations made by virtue of section 25(2)(a) above) to the aggregates levy for which that person is required, in accordance with regulations under section 25 above, to account by reference to that period.
- (5) References in this Part to a repayment of aggregates levy or of an amount of aggregates levy are references to any repayment of an amount to any person by virtue of—
- (a) any tax credit regulations;
  - (b) section 31 above;
  - (c) paragraph 11(3) of Schedule 5 to this Act; or
  - (d) paragraph 6(3) of Schedule 10 to this Act.
- (6) For the purposes of this Part a person is resident in the United Kingdom at any time if, at that time—
- (a) that person has an established place of business in the United Kingdom;
  - (b) that person has a usual place of residence in the United Kingdom; or
  - (c) that person is a firm or unincorporated body which (without being resident in the United Kingdom by virtue of paragraph (a) above) has amongst its partners or members at least one individual with a usual place of residence in the United Kingdom.

#### **Textual Amendments**

- F1** Words in s. 48 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. 307(2)**
- F2** Words in s. 48 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. 307(3)**
- F3** Words in s. 48(1) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\)](#), **s. 61(4)**
- F4** Words in s. 48(1) inserted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\)](#), **s. 72(3)**, **Sch. 1 para. 9**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 48.