
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, SCHEDULE 38. (See end of Document for details)

SCHEDULES

SCHEDULE 38

Section 132

AGGREGATES LEVY AMENDMENTS

Introduction

- 1 This Schedule makes amendments to provisions of Part 2 of the Finance Act 2001 (c. 9) (aggregates levy).

The charge

- 2 In section 16(1) (charge to aggregates levy), for “A levy” substitute “ A tax ”.

Meaning of “aggregate” etc

- 3 (1) Section 17 (meaning of “aggregate” etc) is amended as follows.
- (2) In subsection (2) (meaning of “taxable” aggregate), for paragraph (d) substitute—
- “ (d) it is aggregate that on the commencement date is on a site other than—
- (i) its originating site, or
- (ii) a site that is required to be registered under the name of a person who is the operator, or one of the operators, of that originating site.”.
- (3) In subsection (3)(d) (exemption for aggregate won in the course of road works), in sub-paragraph (ii) for “otherwise than wholly or mainly” substitute “ not ”.
- (4) In subsection (4), in paragraph (d) (exemption for cuttings from oil drilling)—
- (a) after “the Petroleum Act 1998” insert “ or the Petroleum (Production) Act (Northern Ireland) 1964 ”;
- (b) omit the words from “otherwise” to the end (which restrict the exemption to off-shore drilling).

Exempt processes

- 4 (1) Section 18 (exempt processes) is amended as follows.
- (2) In subsection (2)(c) (exemption for production of lime etc), for “some other substance” substitute “ anything else ”.
- (3) In subsection (3) (meaning of “relevant substance”), omit paragraphs (d) (calcite) and (h) (flint).

Commercial exploitation

- 5 (1) Section 19 (commercial exploitation) is amended as follows.

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- (2) In subsection (2) (description of sites removal of aggregate from which counts as exploitation), in paragraph (b) for the words from “who is the operator” to the end substitute “ under whose name that originating site is also registered ”.
- (3) After subsection (3) (meaning of “commercial” exploitation) insert—
 - “(3A) For the purposes of subsection (3)(a) above “business” includes any activity of a Government department, local authority or charity.”.
- (4) In subsection (4) (exemption in certain cases where aggregate is won from one site and incorporated into a neighbouring site), for the words “adjacent land” in both places substitute “ other land ”.

Responsibility for commercial exploitation

- 6 In section 22 (which determines who is taken to be responsible for exploitation of aggregate), at the end of subsection (2) (responsibility for “commercial” exploitation) insert—
 - “For the purposes of this subsection “business” includes any activity of a Government department, local authority or charity.”.

The register

- 7 In section 24 (the register), in subsection (6) (premises that may be registered) insert after paragraph (c)—
 - “(ca) for mixing, otherwise than in permitted circumstances (within the meaning given by section 19(7)), any aggregate with any material or substance other than water,”.

Insolvency etc

- 8 In section 37 (regulations about cases of insolvency etc), in subsection (7) (meaning of “insolvency procedure) omit paragraphs (g) to (j) (appointment of receiver and other interim or provisional orders).

Notification of registrability etc

- 9 (1) Paragraph 1 of Schedule 4 (notification of registrability etc) is amended as follows.
 - (2) For sub-paragraph (1) substitute—
 - “(1) An unregistered person who—
 - (a) is required to be registered for the purposes of aggregates levy, or
 - (b) has formed the intention of carrying out taxable activities that are registrable,
 shall notify the Commissioners of that fact.
 - (1A) An unregistered person who—
 - (a) would be required to be registered for the purposes of aggregates levy but for an exemption by virtue of regulations under section 24(4) of this Act, or

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(b) has formed the intention of carrying out taxable activities that would be registrable but for such an exemption,
shall, in such cases or circumstances as may be prescribed in the regulations, notify the Commissioners of that fact.

(1B) For the purposes of sub-paragraphs (1) and (1A) above, taxable activities are “registrable” if a person carrying them out is, by reason of doing so, required by section 24(2) of this Act to be registered for the purposes of aggregates levy.”.

(3) In sub-paragraphs (2) and (5), after “sub-paragraph (1)” insert “ or (1A) ”.

Restriction on powers to provide for set-off

10 In paragraph 11 of Schedule 8 (restriction on powers to provide for set-off), in sub-paragraph (2) (meaning of “insolvency procedure”) omit paragraphs (f), (g) and (h) (appointment of receiver and other interim or provisional orders).

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