
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 38

AGGREGATES LEVY AMENDMENTS

Commercial exploitation

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5.