



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Aggregates levy

130 Aggregates levy: amendments to provisions exempting spoil etc

- (1) In section 17(3) of the Finance Act 2001 (c. 9) (aggregate that is exempt)—
 - (a) in paragraph (e) (by-products of extracting china clay or ball clay), after “or other by-products” insert “, not including the overburden,”;
 - (b) after that paragraph insert—
 - “(f) it consists wholly of the spoil from any process by which—
 - (i) coal, lignite, slate or shale, or
 - (ii) a substance listed in section 18(3) below,has been separated from other rock after being extracted or won with that other rock;”.
- (2) Omit section 17(4)(b) of that Act (aggregate exempt if it consists, or is part of anything consisting, wholly or mainly of spoil from the separation of coal from other rock after extraction).
- (3) This section shall be deemed to have come into force on 1st April 2002.