



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Aggregates levy

131 Aggregates levy: crushing and cutting rock

- (1) In section 17(3) of the Finance Act 2001 (exempt aggregate), omit paragraph (a) (exemption for rock that has not been subjected to an industrial crushing process).
- (2) In section 18(2)(a) of that Act (exemption for production of dimension stone), for “dimension stone” substitute “stone with one or more flat surfaces”.
- (3) The following amendments to that Act are consequential on that made by subsection (1)—
 - (a) in section 20(1) (originating sites), omit—
 - (i) the words “and is not rock” in paragraphs (a) and (b), and
 - (ii) paragraph (c);
 - (b) in section 21 (operators of sites), omit subsection (2)(b);
 - (c) in section 24 (the register), omit subsections (6)(b) and (8)(a).
- (4) This section shall be deemed to have come into force on 1st April 2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 131.