



# Finance Act 2007

## 2007 CHAPTER 11

### PART 2

#### ENVIRONMENT

##### *Other measures*

#### **22      Aggregates levy: exemption for aggregate removed from railways etc**

- (1) Section 17(3) of FA 2001 (exempt aggregate) is amended as follows.
- (2) Omit “or” at the end of paragraph (d).
- (3) After that paragraph insert—
  - “(da) it consists wholly of aggregate won by being removed from the ground along the line or proposed line of any railway, tramway or monorail or proposed railway, tramway or monorail and in the course of excavations carried out—
    - (i) for the purpose of improving or maintaining the railway, tramway or monorail or of constructing the proposed railway, tramway or monorail; and
    - (ii) not for the purpose of extracting that aggregate;”.
- (4) Insert “ or ” at the end of paragraph (e).
- (5) The amendment made by subsection (3) comes into force on such day as the Treasury may by order made by statutory instrument appoint.

#### **Commencement Information**

- II**    S. 22(3) in force at 1.8.2007 for the purposes of the amendment made by that sub-section by [S.I. 2007/2118](#), [art. 2](#)

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*Changes to legislation: Finance Act 2007, Cross Heading: Other measures is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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## **23 Climate change levy: reduced-rate supplies etc**

Schedule 2 contains amendments of Schedule 6 to FA 2000 in relation to reduced-rate supplies and other matters.

## **24 Landfill tax: bodies concerned with the environment**

- (1) In section 53(4) of FA 1996 (credit: bodies concerned with the environment), after paragraph (c) insert—

“(ca) provision for an environmental body to be and remain approved only if it complies with conditions imposed from time to time by the regulatory body or for the regulatory body to be and remain approved only if it complies with conditions imposed from time to time by the Commissioners (including provision for the variation or revocation of such conditions);”.

- (2) The amendment made by subsection (1) is deemed to have come into force on 22nd March 2007.

**Changes to legislation:**

Finance Act 2007, Cross Heading: Other measures is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)