



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 5

EXCISE DUTIES AND OTHER TAXES

Aggregates levy

48 Aggregates levy: restoration of exemptions

- (1) The provisions of Part 2 of FA 2001 (aggregates levy) that were amended or repealed by section 94 of FA 2014 (removal of certain exemptions with effect from 1 April 2014) have effect, and are to be treated as having had effect at all times on or after 1 April 2014, as if the amendments and repeals made by that section had not been made.
- (2) Accordingly, sections 94 and 95 of FA 2014 are repealed.
- (3) Part 2 of FA 2001, as amended by subsection (1), is further amended in accordance with subsections (4) and (5).
- (4) In section 17 (meaning of “aggregate” and “taxable aggregate”), in each of subsections (3)(f) and (4)(a)—
 - (a) after “lignite,” insert “or”, and
 - (b) omit “or shale”.
- (5) In section 18(2) (meaning of “exempt process”), after paragraph (c) insert—
 - (ca) in the case of aggregate consisting of shale, any process consisting of a use of the shale that—
 - (i) is not a use of it as material or support in the construction or improvement of any structure, and
 - (ii) is not mixing it with anything as part of the process of producing mortar, concrete, tarmacadam, coated roadstone or any similar construction material.”

Status: This is the original version (as it was originally enacted).

- (6) The repeal of section 94 of FA 2014 is to be treated as having come into force on 1 August 2015, and the amendments made by subsections (3) to (5) are to be treated as having come into force on 1 April 2014.