

SCHEDULES

SCHEDULE 1

DISAPPLICATION OF UK AGGREGATES LEVY: FURTHER AMENDMENTS

- 7 (1) Section 30 (credit for aggregates levy) is amended as follows.
- (2) In subsection (1) (cases where provision for credit may be made)—
- (a) in paragraph (a) (export of aggregate) after “United Kingdom” insert “, from a place in England, Wales or Northern Ireland,”, and
 - (b) after paragraph (a) insert—
 - “(aa) any of that aggregate is moved to Scotland, or to the sea adjacent to Scotland, in the form of aggregate;”.
- (3) After subsection (5) insert—
- “(6) In subsection (1)(aa) the reference to the sea adjacent to Scotland is to so much of the territorial sea adjacent to the United Kingdom as is to be treated as adjacent to Scotland for the purposes of the Scotland Act 1998 (see section 126(2) of that Act).”