
STATUTORY INSTRUMENTS

2002 No. 761

The Aggregates Levy (General) Regulations 2002

PART IV

DEATH, INCAPACITY, INSOLVENCY, TRANSFERS

Individuals: death or incapacity

34.—(1) The Commissioners may, for AL purposes and subject to this regulation, treat a person who carries on relevant activities on behalf of an individual who has died or become temporarily incapacitated as if they were the same person.

(2) Such treatment may continue pending someone other than that individual being registered under section 24 of and Schedule 4 to the Act in relation to those activities or the incapacity ceasing.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) above must notify the Commissioners of this in writing and that notification must also include the date of death or the date and nature of the incapacity.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation, “relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person.

Insolvency

35.—(1) The Commissioners may, for AL purposes and subject to this regulation, treat a person who carries on relevant activities of a registrable person to whom an insolvency procedure is applied as if they were the same person.

(2) Such treatment may continue pending someone other than that registrable person being registered under section 24 of and Schedule 4 to the Act in relation to those activities or the insolvency procedure no longer being applied.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) above must notify the Commissioners of this in writing and that notification must also include the date when the insolvency procedure was first applied.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation—

“relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person;

“registrable person” may include, as appropriate, the estate of a deceased individual.

(6) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by sub-sections (7) to (9) of section 37 of the Act (insolvency procedures for the purposes of this regulation).

Representatives: death, incapacity or insolvency

36.—(1) If the Commissioners so require, a representative who controls the assets of a registrable person because of death, incapacity or the application of an insolvency procedure shall, for the purposes of AL and subject to this regulation, be treated as if he was the registrable person.

(2) Any requirement resulting from paragraph (1) above for the representative to pay AL shall only apply to the extent of the assets he controls.

(3) Any other requirement resulting from paragraph (1) above shall apply in the same way as it would have applied to the registrable person but for the death, incapacity or insolvency procedure.

(4) In this regulation “registrable person” may include, as appropriate, the estate of a deceased individual.

(5) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by sub-sections (7) to (9) of section 37 of the Act (insolvency procedures for the purposes of this regulation).

Transfers of going concerns

37.—(1) Where—

- (a) a business carried on by a person who is registered under section 24 of and Schedule 4 to the Act is transferred to another person as a going concern,
- (b) the registration of the transferor has not been cancelled,
- (c) the transfer requires that the transferor’s registration be cancelled and that the transferee either be registered for AL or notify the Commissioners that he is registrable for AL, and
- (d) a written application for this purpose is made to the Commissioners by the transferor and transferee,

the Commissioners may, with effect from the date of the transfer, cancel the registration of the transferor and register the transferee in his place with the registration number previously allocated to the transferor.

(2) Should the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) above then, in order to secure continuity in the application of the Act—

- (a) any liability of the transferor existing at the date of the transfer to make a return or account for or pay AL shall become the liability of the transferee;
- (b) any entitlement of the transferor, whether or not existing at the date of the transfer, to a tax credit or repayment under the Act or Part III of these Regulations shall become the entitlement of the transferee;
- (c) any other provision by or under the Act relating to AL that applied to the transferor before his registration was cancelled (or any such provision that continues to apply to the transferor after that cancellation) shall apply to the transferee; and
- (d) any circumstances relating to the application of the Act (or any provision made under the Act) to the AL affairs of the transferor before his registration was cancelled (or any such circumstances that continue to apply to the transferor after that cancellation) shall apply to the transferee.

(3) In addition to the provisions set out in paragraph (2) above, where—

- (a) the Commissioners cancel the registration of the transferor and register the transferee in his place under paragraph (1) above with effect from a date earlier than the accounting period in which they do so, and

- (b) either the transferor or the transferee has, in relation to any time on or after that date but before the start of that accounting period—
- (i) made a return,
 - (ii) accounted for AL, or
 - (iii) claimed a relevant tax credit,
- the matters referred to in sub-paragraphs (b)(i) to (b)(iii) above shall be treated as having been done by the transferee.