STATUTORY INSTRUMENTS

2007 No. 2118 (C. 79)

AGGREGATES LEVY

The Finance Act 2007 section 22(3) (Appointed Day) Order 2007

Made - - - - 24th July 2007

The Treasury make the following Order in exercise of the powers conferred by section 22(5) of the Finance Act 2007(1):

1. This Order may be cited as the Finance Act 2007 section 22(3) (Appointed Day) Order 2007.

2. 1st August 2007 is appointed as the day on which the amendment made by section 22(3) of the Finance Act 2007 (aggregates levy exemption for aggregate removed from railways etc) comes into force.

Alan Campbell Frank Roy Two of the Lords Commissioners of Her Majesty's Treasury

24th July 2007

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st August 2007 as the day on which the amendment made by section 22(3) of the Finance Act 2007 (c. 11) comes into force.

That amendment(2) renders exempt for aggregates levy purposes aggregate removed from the ground(3) along the line and in the course of improving, maintaining or constructing railways, tramways or monorails.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

⁽²⁾ The amendment is to section 17(3) of the Finance Act 2001 (c. 9), to which there are amendments not relevant to this Order.

⁽³⁾ The removal must not be for the purpose of extracting the aggregate.