

## SCHEDULES

### SCHEDULE 10

#### AGGREGATES LEVY: ASSESSMENT OF CIVIL PENALTIES AND INTEREST ON THEM

*Supplemental provisions about interest*

- 6 (1) Interest under paragraph 5 above shall be paid without any deduction of income tax.
- (2) Sub-paragraph (3) below applies where—
- (a) an amount carries interest under paragraph 5 above (or would do so apart from that sub-paragraph); and
  - (b) all or part of the amount turns out not to be due.
- (3) In such a case—
- (a) the amount or part that turns out not to be due shall not carry interest under paragraph 5 above and shall be treated as never having done so; and
  - (b) all such adjustments as are reasonable shall be made, including (subject to section 32 of, and Schedule 8 to, this Act) adjustments by way of repayment.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 6.