
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 4

AGGREGATES LEVY: REGISTRATION

Notification of registrability etc.

- 1 [F1(1) An unregistered person who—
- (a) is required to be registered for the purposes of aggregates levy, or
 - (b) has formed the intention of carrying out taxable activities that are registrable,
- shall notify the Commissioners of that fact.

- (1A) An unregistered person who—
- (a) would be required to be registered for the purposes of aggregates levy but for an exemption by virtue of regulations under section 24(4) of this Act, or
 - (b) has formed the intention of carrying out taxable activities that would be registrable but for such an exemption,
- shall, in such cases or circumstances as may be prescribed in the regulations, notify the Commissioners of that fact.

- (1B) For the purposes of sub-paragraphs (1) and (1A) above, taxable activities are registrable if a person carrying them out is, by reason of doing so, required by section 24(2) of this Act to be registered for the purposes of aggregates levy.]

- F2(2)
- F2(3)
- F2(4)
- F2(5)
- F2(6)

Textual Amendments

- F1** Sch. 4 para. 1(1)-(1B) substituted for Sch. 4 para. 1(1) (*retrospective to 1.4.2002*) by 2002 c. 23, s. 132(3), **Sch. 38 para. 9(2)**
- F2** Sch. 4 para. 1(2)-(6) omitted (with effect in accordance with art. 3 of the commencing S.I.) by virtue of Finance Act 2008 (c. 9), s. 123(2), **Sch. 41 para. 25(1)**; S.I. 2009/511, art. 2 (with art. 4)

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