
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2. (See end of Document for details)

SCHEDULES

SCHEDULE 4

AGGREGATES LEVY: REGISTRATION

Form of registration

- 2 (1) The Commissioners shall register a person who is required to be registered for the purposes of aggregates levy with effect from the time when the requirement arose.
- (2) Where any two or more bodies corporate are members of the same group they shall be registered together as one person in the name of the representative member.
- (3) The registration of a body corporate carrying on a business in several divisions may, if the body corporate so requests and the Commissioners see fit, be in the names of those divisions.
- (4) The registration of—
- (a) any two or more persons carrying on a business in partnership, or
 - (b) an unincorporated body,
- may be in the name of the firm or body concerned.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 2.