
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 12. (See end of Document for details)

SCHEDULES

SCHEDULE 8

AGGREGATES LEVY: REPAYMENTS AND CREDITS

Supplemental provisions of Schedule

- 12 (1) Any notification of an assessment under any provision of this Schedule to a person's representative shall be treated for the purposes of this Part of this Act as notification to the person in relation to whom the representative acts.
- (2) In this paragraph "representative", in relation to any person, means—
- (a) any of that person's personal representatives;
 - (b) that person's trustee in bankruptcy or liquidator;
 - (c) any person holding office as a receiver in relation to that person or any of his property;
 - (d) that person's tax representative or any other person for the time being acting in a representative capacity in relation to that person.
- (3) In this paragraph "trustee in bankruptcy" includes, as respects Scotland—
- (a) [^{F1}a trustee or interim trustee in the sequestration, under the Bankruptcy (Scotland) Act 2016, of a person's estate;] and
 - (b) a trustee acting under a trust deed (within the meaning of that Act).
- (4) The powers conferred by paragraphs 9 and 10 of this Schedule are without prejudice to any power of the Commissioners to provide by tax credit regulations for any amount to be set against another.

Textual Amendments

- F1** Words in Sch. 8 para. 12(3)(a) substituted (30.11.2016) by [The Bankruptcy \(Scotland\) Act 2016 \(Consequential Provisions and Modifications\) Order 2016 \(S.I. 2016/1034\)](#), art. 1, [Sch. 1 para. 24\(4\)\(b\)](#)

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