
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 8

AGGREGATES LEVY: REPAYMENTS AND CREDITS

Assessments under paragraphs 3 and 4

- 5 (1) An assessment under paragraph 3 or 4 above shall not be made more than two years after the time when evidence of facts sufficient in the opinion of the Commissioners to justify the making of the assessment comes to the knowledge of the Commissioners.
- (2) Where an amount has been assessed and notified to any person under paragraph 3 or 4 above, it shall be recoverable as if it were aggregates levy due from him.
- (3) Sub-paragraph (2) above does not have effect if, or to the extent that, the assessment in question has been withdrawn or reduced.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 5.