
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 9

AGGREGATES LEVY: GROUP TREATMENT

Supplemental regulations about applications and notifications

- 7 (1) For the purposes of any provision made by or under this Schedule for an application to be made to the Commissioners, regulations made by the Commissioners may make provision—
- (a) as to the time within which the application is to be made;
 - (b) as to the form and manner in which the application is to be made;
 - (c) as to the information and other particulars to be contained in or provided with any application.
- (2) For those purposes the Commissioners may also by regulations impose obligations requiring a person who has made an application to notify the Commissioners if any information contained in or provided in connection with that application is or becomes inaccurate.
- (3) The power under this paragraph to make regulations as to the time within which any application is to be made shall include power to authorise the Commissioners to extend the time for the making of an application.
- (4) Sub-paragraphs (1) to (3) above shall apply for the purposes of any provision made by or under this Schedule for any matter to be notified to the Commissioners as they apply for the purposes of any provision so made for an application to be made to them; and for this purpose references to the making of the application shall be construed as references to the giving of the notification.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 7.