



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

23 Weight of aggregate

- (1) The Commissioners may make regulations for determining the weight of any aggregate for the purposes of aggregates levy.
- (2) The regulations may—
 - (a) prescribe rules for determining the weight;
 - (b) authorise rules for determining the weight to be specified by the Commissioners in a prescribed manner;
 - (c) authorise rules for determining the weight to be agreed between the person charged with the levy and a person acting under the authority of the Commissioners.
- (3) The regulations may, in particular, provide for the rules prescribed or authorised under the regulations to include rules about—
 - (a) the method by which the weight is to be determined;
 - (b) the time by reference to which the weight is to be determined;
 - (c) the discounting of constituents (such as water).
- (4) The regulations may include provision that rules specified by virtue of subsection (2) (b) above—
 - (a) are to have effect only in such cases as may be described in the rules; and
 - (b) are not to have effect in particular cases unless the Commissioners are satisfied that such conditions as may be set out in the rules are met in those cases.

*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2001, Section 23. (See end of Document for details)*

- (5) Conditions for which provision is made by virtue of subsection (4)(b) above may be framed by reference to such factors as the Commissioners think fit (such as the consent, in a particular case, of a person acting under the authority of the Commissioners).
- (6) The regulations may include provision that—
- (a) where rules are agreed as mentioned in subsection (2)(c) above, and
 - (b) the Commissioners believe that they should no longer be applied (whether because they do not give an accurate indication of the weight or are not being fully observed or for some other reason),
- the Commissioners may direct that the agreed rules shall no longer have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 23.