



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Administration and enforcement

25 Returns and payment of levy

- (1) The Commissioners may by regulations make provision—
- (a) for persons charged with aggregates levy to be liable to account for it by reference to such periods (“accounting periods”) as may be determined by or under the regulations;
 - (b) for persons who are or are required to be registered for the purposes of aggregates levy to be subject to such obligations to make returns for those purposes for such periods, at such times and in such form as may be so determined; and
 - (c) for persons who are required to account for aggregates levy for any period to become liable to pay the amounts due from them at such times and in such manner as may be so determined.
- (2) Without prejudice to the generality of the powers conferred by subsection (1) above, regulations under this section may contain provision—
- (a) for aggregates levy falling in accordance with the regulations to be accounted for by reference to one accounting period to be treated in prescribed circumstances, and for prescribed purposes, as levy due for a different period;
 - (b) for the correction of errors made when accounting for aggregates levy by reference to any period;
 - (c) for the entries to be made in any accounts in connection with the correction of any such errors and for the financial adjustments to be made in that connection;
 - (d) for a person, for purposes connected with the making of any such entry or financial adjustment, to be required to provide to any prescribed person, or to

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- retain, a document in the prescribed form containing prescribed particulars of the matters to which the entry or adjustment relates;
- (e) for enabling the Commissioners, in such cases as they may think fit, to dispense with or relax a requirement imposed by regulations made by virtue of paragraph (d) above;
 - (f) for the amount of levy which, in accordance with the regulations, is treated as due for a later period than that by reference to which it should have been accounted for to be treated as increased by an amount representing interest at the rate applicable under section 197 of the Finance Act 1996 (c. 8) for such period as may be determined in accordance with the regulations.
- (3) Subject to the following provisions of this section, if any person (“the taxpayer”) fails—
- (a) to comply with so much of any regulations under this section as requires him, at or before a particular time, to make a return for any accounting period, or
 - (b) to comply with so much of any regulations under this section as requires him, at or before a particular time, to pay an amount of aggregates levy due from him,
- he shall be liable to a penalty of £250.
- (4) Liability to a penalty under subsection (3) above shall not arise if the taxpayer satisfies the Commissioners or, on appeal, an appeal tribunal—
- (a) that there is a reasonable excuse for the failure to make the return or to pay the levy in accordance with regulations; and
 - (b) that there is not an occasion after the last day on which the return or payment was required by the regulations to be made when there was a failure without reasonable excuse to make it.
- (5) Where, by reason of any failure falling within paragraph (a) or (b) of subsection (3) above—
- (a) a person is convicted of an offence (whether under this Act or otherwise), or
 - (b) a person is assessed to a penalty under paragraph 7 of Schedule 6 to this Act (penalty for evasion),
- that person shall not, by reason of that failure, be liable also to a penalty under that subsection (3).
- (6) In subsection (1)(b) above the reference to a person who is required to be registered for the purposes of aggregates levy includes a reference to a person who would be so required but for any exemption conferred by regulations under section 24(4) above.