



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Administration and enforcement

26 Security for levy

- (1) Where it appears to the Commissioners necessary to do so for the protection of the revenue they may require any person who is or is required to be registered to give security, or further security, for the payment of any aggregates levy which is or may become due from him.
- (2) The power of the Commissioners to require any security, or further security, under this section shall be a power to require security, or further security, of such amount and in such manner as they may determine.
- (3) A person who is responsible for any aggregate being subjected to commercial exploitation in [^{F1}England, Wales or Northern Ireland] is guilty of an offence if, at the time it is so subjected—
 - (a) he has been required to give security under this section; and
 - (b) he has not complied with that requirement.
- (4) A person guilty of an offence under this section shall be liable, on summary conviction, to a penalty of [^{F2}level 5 on the standard scale][^{F2}£20,000]].
- (5) Sections 145 to 155 of the Customs and Excise Management Act 1979 (c. 2) (proceedings for offences, mitigation of penalties and certain other matters) shall apply in relation to an offence under this section as they apply in relation to offences and penalties under the customs and excise Acts.
- (6) In subsection (1) 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.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 26. (See end of Document for details)

Textual Amendments

- F1** Words in s. 26(3) substituted (with effect in accordance with s. 18(4) of the amending Act) by [Scotland Act 2016 \(c. 11\), s. 72\(3\)](#), **Sch. 1 para. 6**
- F2** S. 26(4) substituted (E.W.) (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 12(2)** (with reg. 5(1))

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