



Finance Act 2002

2002 CHAPTER 23

PART 5

OTHER TAXES

Aggregates levy

133 Aggregates levy: amendments to provisions about civil penalties

(1) Part 2 of Schedule 6 to the Finance Act 2001 (c. 9) (aggregates levy: civil penalties) is amended as follows.

^{F1}(2)

^{F1}(3)

^{F1}(4)

(5) After paragraph 9 insert—

9A “Incorrect records etc evidencing claim for tax credit

(1) This paragraph applies where—

- (a) a claim is made for a tax credit in such a case as is mentioned in—
 - (i) section 30(1)(c) of this Act (aggregate used in a prescribed industrial or agricultural process), or
 - (ii) section 30A of this Act (transitional tax credit in Northern Ireland);
- (b) a record or other document is provided to the Commissioners as evidence for the claim; and
- (c) the record or document is incorrect.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 133. (See end of Document for details)

- (2) The person who provided the document to the Commissioners, and any person who provided it to anyone else with a view to its being used as evidence for a claim for a tax credit, shall be liable to a penalty.
- (3) The amount of the penalty shall be equal to 105 per cent of the difference between—
- (a) the amount of tax credit that would have been due on the claim if the record or document had been correct, and
 - (b) the amount (if any) of tax credit actually due on the claim.
- (4) The providing of a record or other document shall not give rise to a penalty under this paragraph if the person who provided it satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for his having provided it.
- (5) Where by reason of providing a record or other document—
- (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 or 9 above,
- that person shall not by reason of the providing of the record or document be liable also to a penalty under this paragraph.”.
- (6) This section shall be deemed to have come into force on 1st May 2002.

Textual Amendments

- F1** S. 133(2)-(4) omitted (1.4.2009) by virtue of [Finance Act 2008 \(c. 9\)](#), s. 122(2), [Sch. 40 para. 21\(j\)](#) (with savings in S.I. 2009/511, art. 4(f)); [S.I. 2009/571](#), art. 2 (with art. 6)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Section 133.