



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 6

#### OTHER TAXES

##### *Environmental taxes*

#### **330 Aggregates levy: exemptions and exploitation**

- (1) Part 2 of FA 2001 (aggregates levy) is amended as follows.
- (2) In section 17 (meanings of “aggregate” and “taxable aggregate”)—
  - (a) in subsection (3)—
    - (i) omit paragraphs (b), (d) and (da);
    - (ii) omit the “or” at the end of paragraph (e);
    - (iii) after paragraph (f) insert “; or
    - (g) it consists wholly of aggregate won by being removed from the ground on the site of any or any proposed structure, or the site of any or any proposed infrastructure relating to transportation or utilities, in the course of excavations lawfully carried out—
      - (i) in connection with, and necessary for, the construction, modification, maintenance or improvement of the structure or infrastructure, and
      - (ii) not for the purpose of extracting that aggregate.”;
  - (b) in subsection (4) omit paragraph (e);
  - (c) in subsection (7) omit the definition of “highway”.
- (3) In section 19 (commercial exploitation)—

---

*Status: This is the original version (as it was originally enacted).*

---

- (a) in subsection (3), in paragraph (e), for “site from which it was won” substitute “original site by virtue of it being used for a purpose connected with winning aggregate or other minerals from the site”;
- (b) after subsection (3A) insert—
  - “(3B) For the purposes of subsection (3)(e), in relation to a quantity of aggregate, “the original site” means the site from which it was won.”;
- (c) for subsection (4) substitute—
  - “(4) **Subsection (4A)** applies where, at the time when any aggregate is won from any site, a person (“P”) is in occupation for relevant purposes of—
    - (a) that site, or
    - (b) that site and other land.
  - (4A) Where this subsection applies, so long as the site mentioned in **subsection (4)**, or that site and the other land, continue to be occupied by P for relevant purposes, subsection (3)(e) has effect as if—
    - (a) (where relevant) the reference to the land at the original site included the other land, and
    - (b) the words “by virtue of it being used for a purpose connected with winning aggregate or other minerals from the site” were omitted.
  - (4B) For the purposes of subsections (4) and (4A) relevant purposes are—
    - (a) the purposes of the carrying on of any agricultural business, or
    - (b) the purposes of the carrying on of any forestry business or otherwise for the purposes of forestry.”
- (4) In consequence of the amendments made by subsection (2), in the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 (**S.I. 2001/ 4027**), in regulation 3 (unconditional exemption from registration), in paragraph (a)—
  - (a) in sub-paragraph (i), for “(b), (c), (d) or (da)” substitute “(c) or (g)”;
  - (b) in sub-paragraph (ii), for “(c), (d) or (e)” substitute “(c) or (d)”.
- (5) The amendments made by this section have effect in relation to aggregate won on or after 1 October 2023.