

2001 No. 4027

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001

Made - - - - - 19th December 2001

Laid before the House of Commons - - - - - 20th December 2001

Coming into force - - - - - 11th January 2002

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 24(4), 33(1), 33(2), 34(2), 34(4), 35(4), 36(1) and 45 of, paragraphs 5 and 6 of Schedule 4 to and paragraph 7 of Schedule 9 to the Finance Act 2001^(a), section 132 of the Finance Act 1999^(b), and of all other powers enabling them in that behalf, hereby make the following Regulations:

PART I

PRELIMINARY

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 and come into force on 11th January 2002.

PART II

REGISTRATION

Notification of registrability: form, manner, timing, etc

2.—(1) A person who is required to notify the Commissioners under paragraph 1(1)(a) or (b) of Schedule 4 to the Act (notification of registrability for aggregates levy) shall do so on Form AL 1.

(2) But a partner so required shall do so on Form AL 1 and Form AL 2.

(3) All persons who notify their registrability under paragraph (1) or (2) above shall in addition notify the Commissioners of their site details on Form AL 1A.

(4) A person may make the notification required by paragraph (1), (2) or (3) above on either—

- (a) a version of a relevant form completed (other than in respect of the inclusion of the requisite signature) by telephone; or
- (b) subject to his possession of an approved digital certificate, an electronic version of a relevant form;

and, in either case, the version used shall not differ in any material respect from Form AL 1, Form AL 2 or Form AL 1A but may include relevant modifications.

(5) In all cases the required notification must contain and provide full information and particulars about every matter referred to in Form AL 1, Form AL 1A and, in the case of a partner, Form AL 2, together with such further details as the Commissioners may require.

(6) A person so required on 11th January 2002 must deliver the notification to the Commissioners no later than 1st March 2002.

(7) A person to whom paragraph (6) above does not apply, but who becomes so required after 11th January 2002, must deliver the notification to the Commissioners within 30 days starting from the day after becoming so required.

(8) A person who is required but fails to comply with this regulation remains subject to paragraph 1(1) of Schedule 4 to the Act.

(9) In this regulation—

“approved digital certificate” means a digital certificate which is accepted by the Commissioners as identifying a person for the purpose of their authorisation of his use of an electronic communication in respect of an assigned matter;

“assigned matter” has the meaning given in section 1(1) of the Customs and Excise Management Act 1979^(c);

(a) 2001 c. 9; section 48 defines “the Commissioners” as meaning the Commissioners of Customs and Excise.

(b) 1999 c. 16.

(c) 1979 c. 2.

“electronic communication” has the same meaning as in section 15(1) of the Electronic Communications Act 2000(a);

“electronic version” means the version which is submitted by means of an electronic communication;

“notify” and “notification” are to be construed according to the context so as to cover notification by post, telephone and by means of an electronic communication according to the context;

“relevant form” means Form AL 1, Form AL 2 and Form AL 1A.

Exemption from registration

3.—(1) Where the only taxable activities that a person carries out or intends to carry out are relevant taxable activities, that person shall be exempt from the requirement of registration and all consequent obligations and liabilities.

(2) Such a person shall notify the Commissioners (notification under paragraph 1(1)(c) of Schedule 4 to the Act) of this fact in writing in a manner approved by the Commissioners or as they may direct.

(3) For the purposes of this regulation, a “relevant taxable activity” is the commercial exploitation of aggregate which is exempt under section 17(3)(b), (c) or (d) of the Act.

(4) In this regulation—

“aggregate” has the meaning given in section 17(1) of the Act;

“commercial exploitation” has the meaning given in section 19 of the Act.

Changes in particulars

4.—(1) A person who has made a notification (the “original notification”) to the Commissioners under regulation 2(1), 2(2), 2(3) or 2(4) at any time shall also, as appropriate, notify them about the following matters.

(2) The first such matter is any inaccuracy or inadequacy in the information, particulars or details contained in or provided with the original notification.

(3) The second such matter is any change in circumstances that causes that information or those particulars or details to become inaccurate or inadequate.

(4) The third such matter is any change in circumstances relating to that person, that person’s business or any other matter with respect to which particulars are contained in the register.

(5) A notification required by this regulation must—

(a) be given in writing;

(b) provide full particulars enabling the register kept by the Commissioners to be kept up to date; and

(c) be delivered to the Commissioners within 30 days.

(6) The first of those 30 days begin, as the case requires, on—

(a) the day after the person discovers that the original notification was inaccurate or is in a position to rectify the inadequacy in that notification (see paragraph (2) above); or

(b) the day after the change in circumstances occurred (see paragraphs (3) and (4) above).

(7) The full particulars referred to in paragraph (5)(b) above include (but are not limited to)—

(a) the nature of the relevant inaccuracy, inadequacy or change;

(b) the date on which the inaccuracy in the original notification was discovered or the inadequacy could be rectified;

(c) the date on which the change occurred;

(d) the nature of the inaccuracy, inadequacy or change;

(e) the correct information, particulars or details.

(a) 2000 c. 7.

(8) A relevant change of circumstances under paragraph (3) or (4) above includes (but is not limited to)—

- (a) the person's name, trading name, address or principal place of business;
- (b) the person's status (namely, as sole proprietor, partner, unincorporated body, or body corporate);
- (c) the name and address of a partner or a change in the membership of a partnership;
- (d) the name and address of a trustee or beneficiary of a trust;
- (e) the site details.

(9) The Commissioners may, on their own initiative or following a notification under this regulation, correct an entry in the register in a case where they are satisfied that it should be corrected or otherwise brought up to date.

(10) Where a person makes a notification under this regulation that is or becomes inaccurate, inadequate or misleading, the provisions of paragraphs (1) to (9) above shall apply to that notification as if it were the original notification.

Cessation of taxable activities

5.—(1) This regulation applies to a person who has become liable to notify the Commissioners under either regulation 2 or 3.

(2) Where such a person ceases to have the intention of carrying on taxable activities (paragraph 3(1) of Schedule 4 to the Act) he shall notify the Commissioners of that fact.

(3) Such a person shall make that notification in writing setting out—

- (a) the day on which he ceased to have the intention, and
- (b) the day on which he carried out his final taxable activity.

(4) This notification must be delivered to the Commissioners within 30 days starting from the day after the later of the days referred to in paragraph (3) above.

PART III

GROUPS

References to groups, etc

6.—(1) For the purposes of this Part—

- (a) a body corporate is a member of a group at any time in relation to which it falls to be treated as such a member in accordance with Schedule 9 to the Act; and
- (b) the body corporate which is to be taken as the representative member for a group at any time is the member of the group which in relation to that time is the representative member under that Schedule in the case of that group.

(2) A body corporate that is a member of a group shall, under section 24 of and Schedule 4 to the Act, be registered in the name of the representative member.

Liability for returns

7. The obligation of a member of a group to make a return under regulations made under section 25 of the Act shall be discharged by the representative member making a return representing the cumulative total of what would be the individual returns for the group members were it not for the group treatment.

Group treatment

8.— (1) An application for group treatment under paragraph 2(1) of Schedule 9 to the Act shall be made to the Commissioners in writing.

(2) In addition, each body corporate which is applying to be treated as a member of the group shall make an application to the Commissioners to that effect in writing.

(3) Any application under paragraphs (1) or (2) above shall include such information and declaration as the Commissioners may require.

Applications and notifications

9.—(1) An application under paragraph 2(2) or 3(1) of Schedule 9 to the Act to add a body corporate to a group, exclude a body corporate from a group, change the representative member for a group or to cease group treatment shall be made in writing to the Commissioners and include such information and declaration as they may require.

(2) A notification under paragraph 6(1) or 6(2) of Schedule 9 to the Act in relation to a body corporate ceasing to be eligible to be treated as a member of a group or a body corporate which is the representative member for a group ceasing to have an established place of business in the United Kingdom shall be made in writing to the Commissioners and include such information and declaration as they may require.

(3) The notification required by paragraph (2) above shall be delivered to the Commissioners no later than the earlier of 30 days after the body corporate becomes aware that it will cease to be eligible to be treated as a member of a group or that it will cease to have an established place of business in the United Kingdom or 30 days after the body corporate ceases to be so eligible or ceases to have such an established place of business, as the case may require.

(4) The first of the 30 days referred to in paragraph (3) above is the first day after the one on which the body corporate becomes aware that it will cease to be so eligible or that it will cease to have an established place of business in the United Kingdom or the day after the one on which the body corporate ceases to be so eligible or ceases to have an established place of business in the United Kingdom, as the case may require.

Modifications etc

10. A person who has made an application or notification to the Commissioners under this Part shall notify them immediately should any information contained in or provided in connection with that application or notification be or become inaccurate.

Miscellaneous

11. In this Part, “member” and “representative member” have the same meanings as in section 48(1) of the Act.

PART IV

PARTNERSHIPS AND OTHER SPECIAL CASES

Partnerships

12.—(1) This regulation applies for determining by what person anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business in partnership.

(2) Any such requirement shall be the joint and several responsibility of every partner.

(3) Subject to paragraphs (4) and (5) below—

(a) compliance with such a requirement by at least one of the partners shall suffice as compliance by all of them; and

(b) in the case of a partnership whose principal place of business is in Scotland, such compliance by a person duly authorised by the partnership shall suffice as compliance by the partners.

(4) Each partner shall comply with the requirement imposed by regulation 2 in relation to Form AL 2.

(5) A person joining or leaving a partnership, as the case requires, shall comply with the requirements imposed by regulation 4 so far as they apply to any change in the membership of a partnership.

Other unincorporated associations

13.—(1) This regulation applies for determining by what persons anything required to be done by or under the Act is to be done where, apart from this regulation, that requirement would fall on persons carrying on business together as an unincorporated body other than a partnership.

- (2) Any such requirement shall be the joint and several responsibility of—
- (a) first, every person holding office in that body as president, chairman, treasurer, secretary or other similar office; or
 - (b) secondly, if there is no such office holder, every person who is a member of a committee by which the affairs of that body are managed; or
 - (c) thirdly, if there is no such office holder or member, every person carrying on that business.

(3) Compliance with such a requirement by one or more of the persons referred to in paragraph (2) above shall suffice as compliance with that requirement by all of them.

(4) But a purported notification under regulation 2(1), 2(2), 2(3) or 2(4) shall not be treated as complying with any of those regulations unless it is made by a person required to do so under paragraph (2)(a), (2)(b) or (2)(c) above, as appropriate.

Non resident taxpayers: requirement and provision for tax representatives

- 14.—(1) This regulation applies to a person (a “non-resident taxpayer”) who—
- (a) is or is required to be registered for the purposes of the levy, and
 - (b) is not resident in the United Kingdom.

(2) A person who falls within this description shall notify the Commissioners in writing of this fact.

(3) Such notification shall be delivered to the Commissioners within 30 days starting from the day after the first day on which the person falls within the description.

- (4) The Commissioners may—
- (a) require or permit such a taxpayer to appoint some person resident in the United Kingdom to act as his tax representative for the purposes of the levy with effect from a date they specify, and
 - (b) oblige the taxpayer to request them, no later than such earlier date than the date in (a) above as they may specify, to approve the appointment of that person as the tax representative.

(5) Any appointment of a person as a tax representative shall take effect only if, and from the date, approved by the Commissioners.

(6) A request for approval under paragraph (4)(b) above shall be in writing and contain such information and particulars, and corresponding declaration by the taxpayer and the proposed tax representative, as the Commissioners may require.

15.—(1) A non-resident may appoint a different tax representative as a replacement for a tax representative whose appointment has taken effect.

(2) Such appointment shall take effect only if, and from the date, approved by the Commissioners.

(3) A request to the Commissioners for the purposes of paragraph (2) above shall be in writing and contain such information and particulars, and corresponding declaration by the taxpayer and the proposed replacement tax representative, as the Commissioners may require.

16.—(1) The Commissioners may, with effect from a date or dates they specify, for good cause and by way of written notice served on the non-resident taxpayer—

- (a) withdraw their approval of any person appointed as a tax representative for that non-resident taxpayer;
- (b) require that non-resident taxpayer to replace any tax representative with a different tax representative; and

(c) oblige that non-resident taxpayer to request their approval for a person's appointment as a replacement tax representative.

(2) Regulations 14(5) and (6) shall apply for the purposes of this regulation in corresponding manner as they apply for the purposes of regulation 14(4).

17.—(1) This regulation applies in a case where the Commissioners require the appointment of a tax representative under regulation 14(4)(a) and the non-resident taxpayer—

(a) becomes liable to a penalty under section 33(3) of the Act (penalty for failing in obligation to request the Commissioners' approval of tax representative), or

(b) unreasonably fails to obtain the Commissioners' approval in accordance with regulation 14(4)(b) (approval of tax representative).

(2) Where this regulation applies, the Commissioners may give a direction requiring a specified person to be treated as the appointed and approved tax representative of that non-resident taxpayer from a specified date.

(3) Accordingly, a person specified in a direction under paragraph (2) above shall be treated as the tax representative of the non-resident taxpayer from the specified date until such date as the Commissioners may specify in a further direction.

(4) The Commissioners may only specify a person under paragraph (2) above who—

(a) is eligible to act as a tax representative, and

(b) is suitable in all the circumstances to be the tax representative for the relevant non-resident taxpayer.

(5) The Commissioners may give a direction requiring a specified person to be treated as the appointed and approved tax representative of a non-resident taxpayer as a replacement for a person specified in a direction under paragraph (2) above.

(6) Paragraphs (3) and (4) above apply in relation to paragraph (5) above in corresponding manner as they apply to paragraph (2) above.

(7) Regulations 15 and 16 do not apply in relation to a person specified in a direction under this regulation.

18.—(1) A person shall cease to be the tax representative for a non-resident taxpayer from the time when—

(a) the non-resident taxpayer ceases to be registered;

(b) the non-resident taxpayer replaces that person with a different tax representative under regulation 15 or 16;

(c) the Commissioners so direct under regulation 17;

(d) the person dies, becomes incapacitated or becomes subject to an insolvency procedure;

(e) the person ceases to be eligible to act as a tax representative;

(f) the person delivers to the Commissioners notification in writing that he withdraws as tax representative for the non-resident taxpayer; or

(g) the non-resident taxpayer delivers to the Commissioners notification in writing that he withdraws an appointment that they permitted but did not require.

(2) A person who is specified in a direction under regulation 17 shall not—

(a) cease to be (or be treated as) the tax representative except in accordance with that regulation; or

(b) be permitted to withdraw under paragraph (1)(f) above.

(3) The name of a tax representative (or a person treated as such) shall be registered against the name of the non-resident taxpayer of whom that person is (or is treated as) the representative (section 24(1) of the Act).

(4) That name shall be deleted from the register if the person ceases to be the tax representative for that non-resident taxpayer and the Commissioners consider it appropriate to do so.

19.—(1) A tax representative (or a person treated as such) shall notify and provide full particulars to the Commissioners in writing about any of the following matters.

(2) Such notification must be delivered to the Commissioners no later than 30 days starting from the first day after the matter arises.

(3) The first matter is any change in the name, constitution or ownership of the tax representative's business, any change in the site details or any event that may require the register to be varied.

(4) The second matter is the tax representative lawfully ceasing to be the appointed tax representative of the relevant non-resident taxpayer.

(5) The third matter is the tax representative ceasing to be eligible to act as a tax representative.

20. In this Part "eligible to act as a tax representative" is to be construed with reference to section 33(1) of the Act which provides that a tax representative must be resident in the United Kingdom.

PART V PENALTIES

21. A person who fails to comply with a requirement imposed on him by or under any of the following regulations shall be liable to a penalty of £250 for each such failure—

- (a) regulation 2(1), 2(2), 2(3), 2(5), 2(6) or 2(7) (form, manner and timing of notification about registrability);
- (b) regulation 4(1) or (5) (notification of changes in particulars);
- (c) regulation 10 (notification of changes in relation to groups);
- (d) regulation 14(2) or 14(3) (notification by non-resident taxpayer);
- (e) regulation 19(1) or 19(2) (notification by tax representative).

PART VI INTERPRETATION

22.—(1) In these Regulations, except where the context requires otherwise—

"the Act" refers to sections 16 to 49 of and Schedules 4 to 10 to the Finance Act 2001 and any reference to a section of, a Schedule to or a paragraph of a Schedule to the Act refers to the appropriate section of, Schedule to or paragraph of a Schedule to that Act;

"Form AL 1", "Form AL 2" and "Form AL 1A" refer respectively to the forms numbered 1, 2 and 3 in the Schedule to these Regulations;

"levy" refers to aggregates levy;

"Part", "regulation" or "regulations" refers to the appropriate Part, regulation or regulations of these Regulations;

"partner" refers to a person carrying on a business in partnership with at least one other person;

"taxable activity" and "taxable activities" are to be construed in accordance with the provisions of section 24(3) and paragraph 8(2) of Schedule 4 to the Act.

(2) A reference in these Regulations to a form prescribed in the Schedule to these Regulations shall include a reference to a form which the Commissioners are satisfied is to like effect.

New King's Beam House
22 Upper Ground
London SE1 9PJ

19th December 2001

Terry Byrne
Commissioner of Customs and Excise



HM Customs
and Excise

Aggregates Levy (AL)

Application For Registration

When you have completed and signed this form,
please send it using the official reply envelope provided to:

National Registration Service
Ty Myrddin
Old Station Road
Carmarthen
SA31 1BT

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax and climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

Complaints

If you have a complaint, please telephone your local complaints manager, the telephone number is in the telephone directory.

If you are unhappy with our response you can ask the Adjudicator to look into your complaint. The Adjudicator reviews complaints not settled to your satisfaction by Customs. The recommendations of the Adjudicator are independent and the service is free. The Adjudicator only looks at complaints, not general enquiries. Telephone the Adjudicator on 020 7930 2292.

For Official Use Only:

Registration No:

EDR

Initials
Keyer Checker

Date of receipt

Aggregates Levy

Application for Registration

Please read the general notes before completing this form. Please write clearly in **black** ink and use **BLOCK LETTERS** or use typescript. Where there is a **Yes** or **No** option, please tick the appropriate box. If you require any additional aggregates levy forms please contact the National Registration Service at the address shown on the front of this form.

Remember you must also complete Form AL 1A with your site details.

- 1** If your business is registered for VAT please give your VAT registration number.

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|--|--|--|--|--|--|--|--|--|--|

- 2** What is the legal status of your business?
Please tick boxes as appropriate.
- **If your business is a partnership** - you must complete and return Form AL 2 as well as this form.
 - **If your business is a trust** - you must complete and return Form AL 6 as well as this form. Form AL 1 should be completed by a trustee if the business is run by the trustees. If the business is run by the beneficiaries all beneficiaries should complete Form AL 1.

| | |
|--|--------------------------|
| Corporate body (e.g. Limited company) <input type="checkbox"/> | |
| Please give incorporation details | |
| Certificate no. | Date of incorporation |
| Y | D D M M Y Y Y |
| <input type="text"/> | <input type="text"/> |
| Sole Proprietor | <input type="checkbox"/> |
| Partnership | <input type="checkbox"/> |
| Local Authority | <input type="checkbox"/> |
| Non profit making / unincorporated body | <input type="checkbox"/> |
| Public Corporation | <input type="checkbox"/> |
| Trust | <input type="checkbox"/> |

- 3** Are you applying for group registration as the representative member of an aggregates levy group?

| | |
|---|-----------------------------|
| Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| If yes , you must provide the additional information set out on Forms AL 50 and AL 51. | |

- 4** Are you applying to be registered in divisions?

| | |
|---|-----------------------------|
| Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| If yes , you must provide the additional information set out in the Aggregates Levy Public Notice. | |

- 5** Please give the full name of the business.

- **Corporate or unincorporated bodies** - please give the name of the company, association etc.
- **Groups** - please give the name of the representative member.
- **Partnerships** - please give your trading name, if you do not have a trading name give the names of all the partners.

| |
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| |
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| |

- 6** Please give the trading name of your business (if different from the name given at 5)

| |
|--|
| |
| |

7 Please give the address of your principal place of business. This is where the day-to-day running of your business takes place. Your aggregates levy return forms / communications will be sent to this address unless you specify an alternative communication address at 8.

- If this address is an aggregate extraction site it should be included on form AL 1A.
- If this address is not in the UK and you are commercially exploiting aggregate in the UK it is important that you read the completion notes that come with this form.

| | |
|----------------------|---|
| <input type="text"/> | |
| <input type="text"/> | |
| <input type="text"/> | |
| Postcode | <input type="text"/> <input type="text"/> |
| Telephone no: | <input type="text"/> |
| Fax no: | <input type="text"/> |
| Mobile phone: | <input type="text"/> |
| E-Mail: | <input type="text"/> |
| Website address: | <input type="text"/> |

8 Please specify an alternative communications address, if appropriate.

- *Return forms and other correspondence are normally sent to the principal place of business, as at 7 above.*
- *Exceptionally you may ask for all your returns and correspondence to be issued to this address.*

| | |
|--------------|---|
| Name | <input type="text"/> |
| Address | <input type="text"/> |
| Postcode | <input type="text"/> <input type="text"/> |
| Telephone No | <input type="text"/> |
| Fax No | <input type="text"/> |
| E-Mail | <input type="text"/> |

9 Please indicate, by ticking the relevant box(es), which aggregates activities your business(es) is involved in, indicating what percentage of your total sales each activity represents. *If you are applying as the representative member of an aggregates levy group please indicate the business activities of all group members.*

| | ✓ | % |
|---|--------------------------|--------------------------|
| 1. Quarry extraction | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Sand / gravel extraction | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. The importation of aggregate from outside the UK | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Use of a mobile crusher to commercially extract aggregates | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Other, please explain and show a percentage. | <input type="text"/> | |

10 Please give the date of your first commercial exploitation of aggregate.

- This must be on or after 1st April 2002
- Please see general notes for further information on commercial exploitation.
- If you are applying as the representative member of an aggregates levy group, please show the date or anticipated date of the first occasion aggregate will be subjected to commercial exploitation by any group member including the representative member.

Date:

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| D | D | M | M | Y | Y | Y | Y |
| | | | | | | | |

11 Estimate the tonnage of aggregate you will commercially exploit in the next 12 months (excluding exempt supplies - see question 12) If you are applying as the representative member of an aggregates levy group please give the estimated tonnage for all group members.

| |
|--------|
| tonnes |
|--------|

12 Do you expect any of your commercial activity to be exempt from the levy or subject to relief? If you are applying as the representative member of an aggregates levy group please give the estimated tonnage for all group members.

Yes No

If **yes**, estimate the tonnage of exempt / relieved or exported supplies you expect to make in the next 12 months

| | |
|--------|--------|
| Exempt | tonnes |
|--------|--------|

| | |
|----------|--------|
| Relieved | tonnes |
|----------|--------|

| | |
|--------|--------|
| Export | tonnes |
|--------|--------|

13 Please indicate the preferred stagger for your returns by ticking the appropriate box.

- If you intend to apply for non standard tax periods tick the box provided and enter the stagger period most closely matching your non-standard periods

Stagger 0 Monthly Returns

Stagger 1 Quarters Ending Mar / Jun / Sept / Dec

Stagger 2 Quarters Ending Jan / Apr / Jul / Oct

Stagger 3 Quarters Ending Feb / May / Aug / Nov

Do you wish to apply for non-standard tax periods?

Yes No

- 14** Please give details of the bank or building society account that you use for the aggregates levy business.
- *If you have a Girobank Account give the sort code and account number for making payments into your account - advised at the front of your cheque book.*

Sort Code:

Account No:

Girobank Acct No:

Account Title:

- 15** Will you account for aggregates levy using a computerised system ?

Yes No

If **yes**, please give details of the software used in compiling your accounts.

Software

Version

- 16** Have you taken over a business registrable for aggregates levy as a going concern, or changed the legal entity that owns the business (for example from a sole proprietor to a limited company) ?

Yes No

If **yes**, what date did the transfer take place?

D D M M Y Y Y Y

Business name of previous owner

Aggregates Registration Number of previous owner

Do you want to keep this number? If **yes**, you and the previous owner must also complete and return Form AL 68. If you do keep the registration number, remember that you will become liable for the previous owner's aggregates levy debts.

Yes No

- 17** Is your business involved in any other activities registered, approved or authorised by Customs and Excise ? (please tick boxes as appropriate and give the registration number)

Registration number

Landfill Tax

Excise Duties

Other (give details)

Imports / Exports

18 Only for completion on applications made after 1st April 2002

Are there any other aggregates business (es) you are, or have been, involved in during the last 24 months ?

- Please give the Aggregates Registration Numbers of any businesses you are or have been involved in. If you are a partnership or a limited company this means any businesses in which any partners or directors have been involved.
- Please continue on a separate sheet if necessary

Yes No

Aggregates Registration Numbers of other businesses

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
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19 Please sign and complete the declaration.

Declaration:

Please sign and date the declaration below (corporate bodies - a director or company secretary must sign the form)

I,
(insert full name in BLOCK CAPITALS)

declare that the information given on this form and contained in any accompanying document is true and complete.

Signature,

Date
Mr, Mrs, Miss, Ms
D D M M Y Y Y Y

Please tick

- | | | | |
|------------------------|--------------------------|---------------------|--------------------------|
| Sole proprietor | <input type="checkbox"/> | Director | <input type="checkbox"/> |
| Trustee | <input type="checkbox"/> | Partner | <input type="checkbox"/> |
| Beneficiary of a Trust | <input type="checkbox"/> | Authorised Official | <input type="checkbox"/> |
| Company Secretary | <input type="checkbox"/> | | |



HM Customs
and Excise

Aggregates Levy (AL)

Partnership Details

When you have completed and signed
this form, please send it to :

HM Customs & Excise
National Registration Service
Ty Myrddin
Old Station Road
Carmarthen
SA31 1BT

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax and climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

Complaints

If you have a complaint, please telephone your local complaints manager, the telephone number is in the telephone directory.

If you are unhappy with our response you can ask the Adjudicator to look into your complaint. The Adjudicator reviews complaints not settled to your satisfaction by Customs. The recommendations of the Adjudicator are independent and the service is free. The Adjudicator only looks at complaints, not general enquiries. Telephone the Adjudicator on 020 7930 2292.

For Official Use Only

Date of receipt

Reg No:

These details form part of your application to be registered for aggregates levy or will amend your registration details already submitted.

If you are registering your partnership details for the first time : Please make sure that **every** partner completes, signs and dates one of the sections below. If there is insufficient space to include all the partners, please photocopy this form or contact the National Registration Service (see page 1 for the address) for additional copies.

If you wish to change your partnership details : Please quote your aggregates levy registration number below. Please make sure that **every** partner joining or leaving the partnership completes and signs one of the sections below and gives the date they joined or left the partnership. They should indicate if they have left or joined the partnership by ticking the appropriate box.

If you have any problems completing this form please contact the National Registration Service on 08457-585831 or refer to the aggregates levy Public Notice. Further information on the aggregates levy is also available on the HM Customs & Excise website; www.hmce.gov.uk

| | | | | | | | | | | | |
|--|---|--|--|--|--|--|--|--|--|--|--|
| Registration Number: • <i>complete only if you are amending your partnership details.</i> | <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> | | | | | | | | | | |
| | | | | | | | | | | | |

| | |
|------------------------------|----------------------|
| Trading name of Partnership: | <input type="text"/> |
|------------------------------|----------------------|

Please write clearly in **black** ink and use **BLOCK LETTERS** or typescript.

| | |
|--|---|
| Full name of partner | <input type="text"/> |
| Home Address | <input type="text"/> <input type="text"/> <input type="text"/> |
| Postcode | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Home Telephone Number | <input type="text"/> |
| Signature | <input type="text"/> |
| Date (If you are registering for the first time give the date you completed this section. If you are changing your partnership details give the date you joined or left the partnership) | <input type="text"/> Joined partnership <input type="checkbox"/> Left partnership <input type="checkbox"/> |

Full name of partner

Home Address

Postcode

Home Telephone Number

Signature

Date (If you are registering for the first time give the date you completed this section. If you are changing your partnership details give the date you joined or left the partnership) Joined partnership Left partnership

Full name of partner

Home Address

Postcode

Home Telephone Number

Signature

Date (If you are registering for the first time give the date you completed this section. If you are changing your partnership details give the date you joined or left the partnership) Joined partnership Left partnership

Full name of partner

Home Address

Postcode

Home Telephone Number

Signature

Date (If you are registering for the first time give the date you completed this section. If you are changing your partnership details give the date you joined or left the partnership)
Joined partnership
Left partnership

Full name of partner

Home Address

Postcode

Home Telephone Number

Signature

Date (If you are registering for the first time give the date you completed this section. If you are changing your partnership details give the date you joined or left the partnership)
Joined partnership
Left partnership



HM Customs
and Excise

Aggregates Levy (AL)

Site Details

When you have completed and signed this form, please send it to:

HM Customs & Excise
National Registration Service
Ty Myrddin
Old Station Road
Carmarthen
SA31 1BT

Data Protection Act 1998

HM Customs and Excise collects information in order to administer the taxes for which it is responsible (such as VAT, insurance premium tax, excise duties, air passenger duty, landfill tax and climate change levy), and for detecting and preventing crime.

Where the law permits we may also get information about you from third parties, or give information to them, for example in order to check its accuracy, prevent or detect crime or protect public funds in other ways. These third parties may include the police, other government departments and agencies.

Complaints

If you have a complaint, please telephone your local complaints manager, the telephone number is in the telephone directory.

If you are unhappy with our response you can ask the Adjudicator to look into your complaint. The Adjudicator reviews complaints not settled to your satisfaction by Customs. The recommendations of the Adjudicator are independent and the service is free. The Adjudicator only looks at complaints, not general enquiries. Telephone the Adjudicator on 020 7930 2292.

For Official Use Only

Date of receipt

Reg No:

Aggregates Levy

Application for Registration

Aggregates Levy Site Details

Please complete this form with the details of all the sites you operate, intend to operate or use for the commercial exploitation of aggregate. Where you are asked for the ordnance survey grid reference you should give the grid reference of the entrance to the site.

If you require a continuation sheet please photocopy this form.

You can also use this form to notify us if;

- you now operate or use an additional site (or sites) which have not been notified previously; or
- the site details have changed; or
- a site is now closed.

A site is any premises which you use, or intend to use, for;

- winning any aggregate;
- mixing any aggregate;
- applying an exempt process to any aggregate;
- storing any aggregate; or
- the first landing in the United Kingdom of aggregate won from the seabed within United Kingdom waters.

Please Note: To ensure that avoidance of the levy is not facilitated Customs & Excise may determine the boundaries of those sites.

For further information on sites please see the Aggregates Levy Public Notice AGL 1.

If you are changing your site details please quote your aggregates levy registration number here;

| | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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Please write clearly in **black** ink and use **BLOCK LETTERS** or typescript.
Where there is a **Yes** or **No** option, please tick ✓ the appropriate box.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|----------------------|--------------------------|---------------------|--------------------------|----------------------|--------------------------|------|---|--|--|--|--|--|--|--|--|--|--|--|---|---|---|---|---|---|---|---|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Site ID, for official use only: | | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If you are changing your site details please indicate the reason by ticking the appropriate box | New Site | <input type="checkbox"/> | Amend existing site | <input type="checkbox"/> | Site closed | <input type="checkbox"/> | Date | <table border="1"> <tr> <td>D</td><td>D</td><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table> | | | | | | | | | | | | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | |
| | D | D | M | M | Y | Y | Y | Y | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Trading name of site | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business Name (This should be the same as supplied on the AL1 or AL 51) | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Site Address | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Postcode | <input type="text"/> | | | | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Ordnance Survey grid ref. | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Telephone Number | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fax Number | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E-Mail: | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Is a weighbridge used to establish the weight of aggregate at this site ? | Yes | <input type="checkbox"/> | No | <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Please give the reason for site closure (if appropriate) | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| If you have taken over this site from another operator please give their business name and aggregates levy registration number here. | Name | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | Registration number | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Site ID, for official use only:

If you are changing your site details please indicate the reason by ticking the appropriate box

New Site Amend existing site Site closed Date **D D M M Y Y Y Y**

Trading name of site

Business Name (This should be the same as supplied on the AL1 or AL 51)

Site Address

Postcode

Ordnance Survey ref number

Telephone Number

Fax Number

E-Mail

Is a weighbridge used to establish the weight of aggregate on this site ? Yes No

Please give the reason for site closure (if appropriate)

If you have taken over this site from another operator please give their business name and aggregates levy registration number here.

Name

Registration number

Site ID, for official use only:

If you are changing your site details please indicate the reason by ticking the appropriate box

New Site Amend existing site Site closed Date

Trading name of site

Business Name (This should be the same as supplied on the AL1 or AL 51)

Site Address

Postcode

Ordnance Survey grid ref.

Telephone Number

Fax Number

E-Mail

Is a weighbridge used to establish the weight of aggregate on this site ? Yes No

Please give the reason for site closure (if appropriate)

If you have taken over this site from another operator please give their business name and aggregates levy registration number here. Name

Registration number

Site ID, for official use only:

If you are changing your site details please indicate the reason by ticking the appropriate box

New Site Amend existing site Site closed Date

Trading name of site

Business Name (This should be the same as supplied on the AL1 or AL 51)

Site Address

Postcode

Ordnance Survey grid ref.

Telephone Number

Fax Number

E-Mail

Is a weighbridge used to establish the weight of aggregates on this site? Yes No

Please give the reason for site closure (if appropriate)

If you have taken over this site from another operator please give their business name and aggregates levy registration number here.
Name
Registration number

Declaration:

Declaration,
I,
(enter your full name in BLOCK LETTERS)

declare that the information given on this form and contained in any accompanying document is true and complete.

Signature: Date:

Mr, Mrs, Miss, Ms
Sole proprietor Director Trustee
Partner Company Secretary Authorised Official

EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations make provision about registration for aggregates levy (AL) and certain related matters. They take effect on 11th January 2002 in accordance with Part I.
2. People who carry out or intend to carry out activities that make them registrable for AL must notify Customs and Excise accordingly. Part II regulates the notification process. Certain people are exempt from the requirement to register as specified in regulation 3.
3. In general, a person has 30 days to notify Customs using Form AL 1. Site details must be notified on Form AL 1A. Partnership details must be notified individually using Form AL 2. Customs may require further details in particular cases. Provision is also made for notifying Customs about errors and changes in circumstances.
4. Part III makes provision in relation to group treatment. Group members are to be registered in the name of the group's representative member who is to account for levy due from all the members of the group on a joint return. Provision is made in relation to a number of applications and notifications, including applications and notifications relating to changes in the composition of the group, the identity of the representative member and the ending of group treatment.
5. Part IV makes provision about who is responsible for certain AL requirements in the case of partnerships and unincorporated associations. It also makes provision for the voluntary or compulsory appointment of tax representatives for taxpayers who are not resident in the United Kingdom. There are detailed rules about changes to the arrangements.
6. A breach of these regulations may lead to a penalty under Part V, or, in certain cases where so specified, under sections 16 to 49 of and Schedules 4 to 10 to the Finance Act 2001.
7. Part VI defines some of the expressions used elsewhere in the Regulations.

2001 No. 4027

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001

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