
STATUTORY INSTRUMENTS

2002 No. 761

The Aggregates Levy (General) Regulations 2002

PART III

**ACCOUNTING, PAYMENT, RECORDS, TAX
CREDITS, REPAYMENTS, SET-OFF, ETC.**

Tax credits and other repayments: unjust enrichment—reimbursement arrangements to be disregarded

21. For the purposes of section 32(2) of the Act (defence by the Commissioners that repayment by them of an amount claimed would unjustly enrich the claimant) reimbursement arrangements made by a claimant shall be disregarded except where they—

- (a) include the provisions described in regulation 22, and
- (b) are supported by the undertakings described in regulation 26.