

2003 No. 230

**AGGREGATES LEVY
CLIMATE CHANGE LEVY
CUSTOMS AND EXCISE
INSURANCE PREMIUM TAX
LANDFILL TAX
VALUE ADDED TAX**

**The Air Passenger Duty and Other Indirect Taxes (Interest Rate)
(Amendment) Regulations 2003**

<i>Made</i> - - - -	<i>6th February 2003</i>
<i>Laid before the House of Commons</i>	<i>6th February 2003</i>
<i>Coming into force</i> - -	<i>1st April 2003</i>

The Treasury, in exercise of the powers conferred upon them by section 197 of the Finance Act 1996^(a), hereby make the following regulations:

1. These Regulations may be cited as the Air Passenger Duty and Other Indirect Taxes (Interest Rate) (Amendment) Regulations 2003 and come into force on 1st April 2003.
2. Amend the Air Passenger Duty and Other Indirect Taxes (Interest Rate) Regulations 1998^(b) as follows.
3. In regulation 4(1) (interest payable to the Commissioners of Customs and Excise)—
 - (a) in sub-paragraph (f) omit “and,”; and
 - (b) after sub-paragraph (g) insert—

“and

 - (h) sections 25(2)(f) and 30(3)(f) of, and paragraphs 6 and 8(3)(a) of Schedule 5 to, the Finance Act 2001^(c) (aggregates levy),”.

^(a) 1996 c. 8; section 197 was amended by the Finance Act 1997 (c. 16), Schedule 5, paragraph 21 and Schedule 18, Part V(1), the Finance Act 1999 (c. 16), section 130(3) and Schedule 20, Part VI, the Finance Act 2000 (c. 17), Schedule 7, paragraph 6, the Finance Act 2001 (c. 9), section 49(2) and Schedule 3, paragraph 18 and the Finance Act 2002 (c. 23), section 132(2).
^(b) S.I. 1998/1461; amended by S.I. 2000/631, S.I. 2001/3337.
^(c) 2001 c. 9.

4. In regulation 5(1) (interest payable by the Commissioners of Customs and Excise)—
- (a) in sub-paragraph (e) omit “and,”; and
 - (b) after sub-paragraph (f) insert—
 - “, and
 - (g) paragraphs 2 and 6(1)(b) of Schedule 8 to the Finance Act 2001 (aggregates levy),”.

6th February 2003

Nick Ainger
Philip Woolas
Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2003, amend regulations 4 and 5 of the Air Passenger Duty and Other Indirect Taxes (Interest Rate) Regulations 1998 (S.I. 1998/1461, as amended). The purpose of the amendments is to extend the existing provisions for setting interest rates on payments to and by the Commissioners on certain indirect taxes to include aggregates levy.

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