
STATUTORY INSTRUMENTS

2015 No. 946

AGGREGATES LEVY

The Aggregates Levy (Northern Ireland
Special Tax Credit) Regulations 2015

<i>Made</i> - - - -	<i>26th March 2015</i>
<i>Laid before the House of Commons</i> - -	<i>27th March 2015</i>
<i>Coming into force</i>	<i>1st April 2015</i>

THE AGGREGATES LEVY (NORTHERN IRELAND
SPECIAL TAX CREDIT) REGULATIONS 2015

1. These Regulations may be cited as the Aggregates Levy (Northern...
 2. (1) In these Regulations— “the Act” refers to the Finance...
 3. (1) These Regulations apply to an eligible person within the...
 4. (1) Regulation 3(2) shall not apply where any AL, in...
 5. The Department shall specify the requirements for a special tax...
 6. (1) A special tax credit certification may be revoked by...
 7. The Commissioners shall be entitled to refuse (in whole or...
 8. The Commissioners shall be obliged to pay interest at the...
 9. The applicable rate of interest in regulation 8 shall be...
 10. When an eligible person makes a claim under these Regulations,...
 11. A person who fails to comply with any requirements imposed...
- Signature
Explanatory Note