

*Status: Point in time view as at 21/07/2008.*

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## SCHEDULES

### SCHEDULE 4

Section 24.

#### AGGREGATES LEVY: REGISTRATION

*Notification of registrability etc.*

- 1 [F1(1) An unregistered person who—
  - (a) is required to be registered for the purposes of aggregates levy, or
  - (b) has formed the intention of carrying out taxable activities that are registrable, shall notify the Commissioners of that fact.
- (1A) An unregistered person who—
  - (a) would be required to be registered for the purposes of aggregates levy but for an exemption by virtue of regulations under section 24(4) of this Act, or
  - (b) has formed the intention of carrying out taxable activities that would be registrable but for such an exemption,shall, in such cases or circumstances as may be prescribed in the regulations, notify the Commissioners of that fact.
- (1B) For the purposes of sub-paragraphs (1) and (1A) above, taxable activities are registrable if a person carrying them out is, by reason of doing so, required by section 24(2) of this Act to be registered for the purposes of aggregates levy.]
- (2) Subject to sub-paragraphs (5) and (6) below, a person who fails to comply with sub-paragraph (1) [F2or (1A)] above shall be liable to a penalty.
- (3) The amount of the penalty shall be—
  - (a) the amount equal to 5 per cent. of the relevant levy; or
  - (b) if it is greater or the circumstances are such that there is no relevant levy, £250.
- (4) In sub-paragraph (3) above “relevant levy” means the aggregates levy (if any) to which the person in question is liable in respect of aggregate subjected to commercial exploitation in the period which—
  - (a) begins with the date with effect from which he is required to be registered for the purposes of that levy or, as the case may be, would be so required but for an exemption by virtue of regulations under section 24(4) of this Act; and
  - (b) ends with the date on which the Commissioners received notification of, or otherwise first became aware of, the fact that that person was required to be registered or is a person who would be so required but for such an exemption.
- (5) A failure to comply with sub-paragraph (1) [F2or 1A] above shall not give rise to any liability to a penalty under this paragraph if the person concerned satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for the failure.

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- (6) Where, by reason of any conduct falling within sub-paragraph (2) above—
- (a) a person is convicted of an offence (whether under this Act or otherwise), or
  - (b) a person is assessed to a penalty under paragraph 7 of Schedule 6 to this Act (penalty for evasion),
- that person shall not by reason of that conduct be liable also to a penalty under this paragraph.

#### Textual Amendments

- F1** Sch. 4 para. 1(1)-(1B) substituted for Sch. 4 para. 1(1) (*retrospective to 1.4.2002*) by 2002 c. 23, s. 132(3), Sch. 38 para. 9(2)
- F2** Words in Sch. 4 para. 1(2)(5) inserted (*retrospective to 1.4.2002*) by 2002 c. 23, s. 132(3), Sch. 38 para. 9(3)

#### Form of registration

- 2 (1) The Commissioners shall register a person who is required to be registered for the purposes of aggregates levy with effect from the time when the requirement arose.
- (2) Where any two or more bodies corporate are members of the same group they shall be registered together as one person in the name of the representative member.
- (3) The registration of a body corporate carrying on a business in several divisions may, if the body corporate so requests and the Commissioners see fit, be in the names of those divisions.
- (4) The registration of—
- (a) any two or more persons carrying on a business in partnership, or
  - (b) an unincorporated body,
- may be in the name of the firm or body concerned.

#### Notification of loss or prospective loss of registrability

- 3 (1) A person who, having become liable to give a notification by virtue of paragraph 1 above, ceases (whether before or after being registered) to have the intention of carrying out taxable activities shall notify the Commissioners of that fact.
- (2) A person who fails to comply with sub-paragraph (1) above shall be liable to a penalty of £250.

#### Cancellation of registration

- 4 (1) If the Commissioners are satisfied that a registered person—
- (a) has ceased to carry out taxable activities, and
  - (b) does not have the intention of carrying out taxable activities,
- they may cancel his registration with effect from such time after he last carried out such activities as appears to them to be appropriate.
- (2) Sub-paragraph (1) above applies whether or not the registered person has notified the Commissioners under paragraph 3 above.

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- (3) Where a registered person is exempted from the requirement to be registered by virtue of regulations under section 24(4), the Commissioners may cancel his registration with effect from the time when he became so exempted or such later time as appears to them to be appropriate.
- (4) The Commissioners shall be under a duty to exercise the power conferred by sub-paragraph (1) or (3) above with effect from any time if, where the power is exercisable, they are satisfied that the conditions specified in sub-paragraph (5) below are satisfied and were or will be satisfied at that time.
- (5) Those conditions are—
- (a) that the person in question—
    - (i) has given a notification under paragraph 3 above; or
    - (ii) is exempted from the requirement to be registered by virtue of regulations under section 24(4) of this Act;
  - (b) that no aggregates levy due from that person, and no amount recoverable as if it were such levy, remains unpaid;
  - (c) that no tax credit to which that person is entitled by virtue of any tax credit regulations is outstanding; and
  - (d) that that person is not subject to any outstanding liability to make a return for the purposes of aggregates levy.
- (6) Where—
- (a) a registered person notifies the Commissioners under paragraph 3 above, and
  - (b) they are satisfied that (if he had not been registered) he would not have been required to be registered at any time since the time when he was registered,
- they shall cancel his registration with effect from the date of his registration.
- (7) Where—
- (a) a registered person is exempted from the requirement to be registered by virtue of regulations under section 24(4) of this Act, and
  - (b) the Commissioners are satisfied that he has been so exempted at all times since being registered,
- they shall cancel his registration with effect from the date of his registration.

*Correction of the register etc.*

- 5 (1) The Commissioners may by regulations make provision for and with respect to the correction of entries in the register.
- (2) Regulations under this paragraph may, to such extent as appears to the Commissioners appropriate for keeping the register up to date, make provision requiring—
- (a) registered persons, and
  - (b) persons who are required to be registered, and
  - (c) persons who would be so required but for any exemption by virtue of regulations under section 24(4) of this Act,
- to notify the Commissioners of changes in circumstances relating to themselves, their businesses or any other matter with respect to which particulars are contained in the register (or would be, were the person registered).

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#### *Supplemental regulations about notifications*

- 6 (1) For the purposes of any provision made by or under section 24 of this Act or this Schedule for any matter to be notified to the Commissioners, regulations made by the Commissioners may make provision—
- (a) as to the time within which the notification is to be given;
  - (b) as to the form and manner in which the notification is to be given; and
  - (c) as to the information and other particulars to be contained in or provided with any notification.
- (2) For those purposes the Commissioners may also by regulations impose obligations requiring a person who has given a notification to notify the Commissioners if any information contained in or provided in connection with that notification is or becomes inaccurate.
- (3) The power under this paragraph to make regulations as to the time within which any notification is to be given shall include power to authorise the Commissioners to extend the time for the giving of a notification.

#### *Publication of information on the register*

- 7 (1) The Commissioners may publish, by such means as they think fit, any information which—
- (a) is derived from the register; and
  - (b) falls within any of the descriptions set out below.
- (2) The descriptions are—
- (a) the names of registered persons;
  - (b) particulars of registered sites;
  - (c) the fact (where it is the case) that the registered person is a body corporate which is a member of a group;
  - (d) the names of the other bodies corporate which are members of the group.
- (3) Information may be published in accordance with this paragraph notwithstanding any obligation not to disclose the information that would otherwise apply.

#### *Interpretation of Schedule*

- 8 (1) In this Schedule—
- (a) references to the register are references to the register maintained under section 24 of this Act;
  - (b) references to registering a person are references to registering him in that register; and
  - (c) references to a person's registration are references to his registration in that register;
- and "unregistered" shall be construed accordingly.
- (2) For the purposes of this Schedule a person carries out a taxable activity if a quantity of aggregate is subjected to commercial exploitation in the United Kingdom in circumstances in which he is responsible for its being so subjected.

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