



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2 U.K.

#### AGGREGATES LEVY

##### *Charging provisions*

#### 16 Charge to aggregates levy U.K.

- (1) [<sup>F1</sup>A tax], to be known as aggregates levy, shall be charged in accordance with this Part on aggregate subjected to commercial exploitation.
- (2) The charge to the levy shall arise whenever a quantity of taxable aggregate is subjected, on or after the commencement date, to commercial exploitation in the United Kingdom.
- (3) The person charged with the levy arising on any occasion on a quantity of aggregate subjected to commercial exploitation shall be the person responsible for its being so subjected on that occasion.
- (4) The levy shall be charged at the rate of £1.60 per tonne of aggregate subjected to commercial exploitation; and the amount of levy charged on a part of a tonne of aggregate shall be the proportionately reduced amount.
- (5) The levy shall be under the care and management of the Commissioners of Customs and Excise (in this Part referred to as “the Commissioners”).
- (6) In this Part “the commencement date” means such date as the Treasury may by order made by statutory instrument appoint for the purposes of this section.

#### Subordinate Legislation Made

P1 S. 16(6) power fully exercised: 1.4.2002 appointed by [S.I. 2002/809](#), [art. 2](#)

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*Status: Point in time view as at 01/04/2002. This version of this provision has been superseded.*

**Changes to legislation:** *There are currently no known outstanding effects for the Finance Act 2001, Section 16. (See end of Document for details)*

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#### **Textual Amendments**

**F1** Words in s. 16(1) substituted (*retrospective to 1.4.2002*) by 2002 c. 23, s. 132(3), **Sch. 38 para. 2**

**Status:**

Point in time view as at 01/04/2002. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 16.