

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Cross Heading: *Aggregates levy is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

SCHEDULES

SCHEDULE 51

TIME LIMITS FOR ASSESSMENTS, CLAIMS ETC

Aggregates levy

- 27 Part 2 of FA 2001 (aggregates levy) is amended as follows.
- 28 In section 32(1) (repayments of overpaid aggregates levy), for “three years” substitute “ 4 years ”.
- 29 (1) Paragraph 4 of Schedule 5 (time limits for assessments) is amended as follows.
- (2) In sub-paragraph (1)(b), for “three years” substitute “ 4 years ”.
- (3) For sub-paragraph (3) substitute—
- “(3) An assessment of an amount due from a person in a case involving a loss of aggregates levy—
- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or
- (b) attributable to a failure by the person to comply with an obligation under section 24(2) or paragraph 1 of Schedule 4,
- may be made at any time not more than 20 years after the end of the accounting period to which it relates (subject to sub-paragraph (4)).
- (3A) In sub-paragraph (3)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”
- (4) In sub-paragraph (4)—
- (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
- (b) omit paragraph (b) (and the “and” before it).
- 30 In paragraph 2(10) of Schedule 8 (interest payable by Commissioners), for “three years” substitute “ 4 years ”.
- 31 (1) Paragraph 4 of Schedule 10 (time limits on penalty assessments) is amended as follows.
- (2) In sub-paragraph (1), for “three years” substitute “ 4 years ”.
- (3) For sub-paragraph (2) substitute—
- “(2) An assessment of a person to a civil penalty in a case involving a loss of aggregates levy—
- (a) brought about deliberately by the person (or by another person acting on that person's behalf), or

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- (b) attributable to a failure by the person to comply with an obligation under section 24(2) or paragraph 1 of Schedule 4,
may be made at any time not more than 20 years after the conduct to which the penalty relates (subject to sub-paragraph (3)).
- (2A) In sub-paragraph (2)(a) the reference to a loss brought about deliberately by the person includes a loss brought about as a result of a deliberate inaccuracy in a document given to Her Majesty's Revenue and Customs by or on behalf of that person.”
- (4) In sub-paragraph (3)—
 - (a) in paragraph (a), for “three years” substitute “ 4 years ”, and
 - (b) omit paragraph (b) (and the “and” before it).

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