**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3. (See end of Document for details)

## SCHEDULES

## SCHEDULE 10

## AGGREGATES LEVY: ASSESSMENT OF CIVIL PENALTIES AND INTEREST ON THEM

Further assessments to daily penalties

- 3 (1) This paragraph applies where an assessment is made under paragraph 2 above to an amount of a civil penalty to which any person is liable—
  - (a) under paragraph 1(3) of Schedule 7 to this Act (failure to provide information); or
  - (b) under paragraph 4(4) of that Schedule (failure to produce a document).
  - (2) The notice of assessment shall specify a time, not later than the end of the day of the giving of the notice of assessment, to which the amount of any daily penalty is calculated.
  - (3) For the purposes of sub-paragraph (2) above "daily penalty" means—
    - (a) in a case within sub-paragraph (1)(a) above, a penalty imposed by virtue of paragraph 1(3)(b) of Schedule 7 to this Act; and
    - (b) in a case within sub-paragraph (1)(b) above, a penalty imposed by virtue of paragraph 4(4)(b) of that Schedule.
  - (4) If further penalties accrue in respect of a continuing failure after that date to provide the information or, as the case may be, produce the document, a further assessment or further assessments may be made under paragraph 2 above in respect of the amounts so accruing.
  - (5) Where—
    - (a) an assessment to a civil penalty is made specifying a date for the purposes of sub-paragraph (2) above, and
    - (b) the failure in question is remedied within such period as may for the purposes of this sub-paragraph have been notified by the Commissioners to the person liable for the penalty,

the failure shall be deemed for the purposes of any further liability to civil penalties to have been remedied on the specified date.

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 3.