
Status: Point in time view as at 21/07/2008. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1. (See end of Document for details)

SCHEDULES

SCHEDULE 4

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)**

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Paragraph 1.