
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 5

AGGREGATES LEVY: RECOVERY AND INTEREST

Supplementary assessments

- 3 (1) If, where an assessment has been notified to any person under paragraph 2 above or this paragraph, it appears to the Commissioners that the amount which ought to have been assessed as due for any accounting period exceeds the amount that has already been assessed, the Commissioners may make a supplementary assessment of the amount of the excess and notify that person accordingly.
- (2) Where an amount has been assessed and notified to any person under this paragraph it shall be recoverable on the basis that it is an amount of aggregates levy due from him.
- (3) Sub-paragraph (2) above does not have effect if, or to the extent that, the assessment in question has been withdrawn or reduced.

Changes to legislation:

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