



Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

17 Meanings of “aggregate” and “taxable aggregate”

- (1) In this Part “aggregate” means (subject to section 18 below) any rock, gravel or sand, together with whatever substances are for the time being incorporated in the rock, gravel or sand or naturally occur mixed with it.
- (2) For the purposes of this Part any quantity of aggregate is, in relation to any occasion on which it is subjected to commercial exploitation, a quantity of taxable aggregate except to the extent that—
 - (a) it is exempt under this section;
 - (b) it has previously been used for construction purposes (whether before or after the commencement date);
 - (c) it is, or derives from, any aggregate that has already been subjected to a charge to aggregates levy;
 - [^{F1}(d) it is aggregate that on the commencement date is on a site other than—
 - (i) its originating site, or
 - (ii) a site that is required to be registered under the name of a person who is the operator, or one of the operators, of that originating site.]
- (3) For the purposes of this Part aggregate is exempt under this section if—
 - ^{F2}(a)
 - (b) it consists wholly of aggregate won by being removed from the ground on the site of any building or proposed building in the course of excavations lawfully carried out—
 - (i) in connection with the modification or erection of the building; and

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- (ii) exclusively for the purpose of laying foundations or of laying any pipe or cable;
 - (c) it consists wholly of aggregate won—
 - (i) by being removed from the bed of any river, canal or watercourse (whether natural or artificial) or of any channel in or approach to any port or harbour (whether natural or artificial); and
 - (ii) in the course of the carrying out of any dredging undertaken exclusively for the purpose of creating, restoring, improving or maintaining that river, canal, watercourse, channel or approach;
 - (d) it consists wholly of aggregate won by being removed from the ground along the line or proposed line of any highway or proposed highway and in the course of excavations carried out—
 - (i) for the purpose of improving or maintaining the highway or of constructing the proposed highway; and
 - (ii) [^{F3}not] for the purpose of extracting that aggregate; ^{F4}...
 - (e) it consists wholly of the spoil, waste or other by-products [^{F5}, not including the overburden,] resulting from the extraction or other separation from any quantity of aggregate of any china clay or ball clay [^{F6}or]
 - [^{F7}(f) it consists wholly of the spoil from any process by which—
 - (i) coal, lignite, slate or shale, or
 - (ii) a substance listed in section 18(3) below,
 has been separated from other rock after being extracted or won with that other rock,]
- (4) For the purposes of this Part a quantity of any aggregate shall be taken to be a quantity of aggregate that is exempt under this section if it consists wholly or mainly of any one or more of the following, or is part of anything so consisting, namely—
 - (a) coal, lignite, slate or shale;
 - (b) ^{F8}
 - (c) the spoil or waste from, or other by-products of—
 - (i) any industrial combustion process, or
 - (ii) the smelting or refining of metal;
 - (d) the drill-cuttings resulting from any operations carried out in accordance with a licence granted under the Petroleum Act 1998 (c. 17) [^{F9}or the Petroleum (Production) Act (Northern Ireland) 1964]. . .;
 - (e) anything resulting from works carried out in exercise of powers which are required to be exercised in accordance with, or are conferred by, provision made by or under the New Roads and Street Works Act 1991 (c. 22), the Roads (Northern Ireland) Order 1993 (S.I. 1993/3160 (N.I. 15)) or the Street Works (Northern Ireland) Order 1995 (S.I. 1995/3210 (N.I. 19));
 - (f) clay, soil or vegetable or other organic matter.
- (5) For the purposes of this section aggregate subjected to exploitation in the United Kingdom is aggregate that has already been subjected to a charge to aggregates levy if, and only if—
 - (a) there has been a previous occasion on which a charge to aggregates levy on that aggregate has arisen; and
 - (b) at least some of the aggregates levy previously charged on that aggregate is either—

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- (i) levy in respect of which there is or was no entitlement to a tax credit;
or
 - (ii) levy in respect of which any entitlement to a tax credit is or was an entitlement to a tax credit of an amount less than the amount of the levy charged on it.
- (6) For the purposes of subsection (5)(b) above, any credit the entitlement to which arises in a case which—
- (a) falls within section 30(1)(c) below [^{F10}or 30A], and
 - (b) is prescribed for the purposes of this subsection,
- shall be disregarded.
- (7) In this section—
- “coal” has the same meaning as in the Coal Industry Act 1994 (c. 21); and
 - “highway” includes any road within the meaning of the Roads (Scotland) Act 1984 (c. 54) or the Road Traffic (Northern Ireland) Order 1995 (S.I. 1995/2994 (N.I. 18)).

Textual Amendments

- F1** S. 17(2)(d) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(2)**
- F2** S. 17(3)(a) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 131(1)(4), 141, **Sch. 40 Pt. 4(3)**
- F3** Word in s. 17(3)(d)(ii) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(3)**
- F4** Word in s. 17(3)(d) repealed (19.7.2007) by **Finance Act 2007 (c. 11)**, s. 22(2), **Sch. 27 Pt. 1(1)**
- F5** Words in s. 17(3)(e) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, **s. 130(1)(a)(3)**
- F6** Word in s. 17(3)(e) inserted (19.7.2007) by **Finance Act 2007 (c. 11)**, **s. 22(4)**
- F7** s. 17(3)(f) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, **s. 130(1)(b)(3)**
- F8** s. 17(4)(b) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 130(2)(3), 141, **Sch. 40 Pt. 4(3)**
- F9** Words in s. 17(4)(d) inserted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132, **Sch. 38 para. 3(4)(a)**
- F10** Words in s. 17(6) inserted (24.7.2002) by 2002 c. 23, **s. 129(2)**

Status:

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Changes to legislation:

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