



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *Charging provisions*

#### 18 Exempt processes

- (1) In this Part references to aggregate—
- (a) include references to the spoil, waste, off-cuts and other by-products resulting from the application of any exempt process to any aggregate; but
  - (b) do not include references to anything else resulting from the application of any such process to any aggregate.
- (2) In this Part “exempt process” means—
- (a) the cutting of any rock to produce [<sup>F1</sup>stone with one or more flat surfaces];
  - (b) any process by which a relevant substance is extracted or otherwise separated (whether as part of the process of winning it from any land or otherwise) from any aggregate;
  - (c) any process for the production of lime or cement from limestone or from limestone and [<sup>F2</sup>anything else].
- [<sup>F3</sup>(ca) in the case of aggregate consisting of shale, any process consisting of a use of the shale that—
- (i) is not a use of it as material or support in the construction or improvement of any structure, and
  - (ii) is not mixing it with anything as part of the process of producing mortar, concrete, tarmacadam, coated roadstone or any similar construction material.]
- (3) In this section “relevant substance” means any of the following—
- (a) anhydrite;
  - (b) ball clay;

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 18. (See end of Document for details)*

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- (c) barytes;
  - <sup>F4</sup>(d) .....
  - (e) china clay;
  - (f) feldspar;
  - (g) fireclay;
  - <sup>F4</sup>(h) .....
  - (i) fluorspar;
  - (j) fuller’s earth;
  - (k) gems and semi-precious stones;
  - (l) gypsum;
  - (m) any metal or the ore of any metal;
  - (n) muscovite;
  - (o) perlite;
  - (p) potash;
  - (q) pumice;
  - (r) rock phosphates;
  - (s) sodium chloride;
  - (t) talc;
  - (u) vermiculite.
- (4) The Treasury may by order made by statutory instrument—
- (a) modify the list of substances in subsection (3) above by adding any substance to that list or by removing any substance from it; and
  - (b) make any such transitional provision in connection with the modification of that list under this subsection as they may think fit.
- (5) The Treasury shall not make an order under subsection (4) above by virtue of which any substance ceases to be a relevant substance unless a draft of the order has been laid before Parliament and approved by resolution of the House of Commons.
- (6) A statutory instrument containing an order under subsection (4) above that has not had to be approved in draft for the purposes of subsection (5) above shall be subject to annulment in pursuance of a resolution of the House of Commons.

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#### Textual Amendments

- F1** Words in s. 18(2)(a) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 131(2)(4)
- F2** Words in s. 18(2)(c) substituted (*retrospective* to 1.4.2002) by 2002 c. 23, s. 132(3), Sch. 38 para. 4(2)
- F3** S. 18(2)(ca) inserted (*retrospective* to 1.4.2014) by Finance (No. 2) Act 2015 (c. 33), s. 48(5)(6)
- F4** S. 18(3)(d)(h) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 132(3), 141, Sch. 38 para. 4(3), Sch. 40 Pt. 4(3)
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#### Modifications etc. (not altering text)

- C1** S. 18(2)(d)(e) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 48(1)
- C2** S. 18(1)(a) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 48(1)
- C3** S. 18(1)(b) saving for effect of 2014 c. 26, s. 94 (18.11.2015) by Finance (No. 2) Act 2015 (c. 33), s. 48(1)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 18.