

Finance Act 2001

2001 CHAPTER 9

PART 2

AGGREGATES LEVY

Charging provisions

21 Operators of sites

- (1) For the purposes of this Part the persons operating a site are each of the following—
 - (a) the person who occupies the site; and
 - (b) if a person other than the occupier exercises any right to exercise control over aggregate on that site, that other person;

and "operator", in relation to a site, shall be construed accordingly.

- (2) In subsection (1) above the reference to exercising control over aggregate on a site is a reference to doing any of the following, that is to say—
 - (a) winning aggregate from land at that site;
 - F1(b)
 - (c) carrying out any exempt process at that site;
 - (d) storing aggregate at that site.

Textual Amendments

F1 S. 21(2)(b) repealed (*retrospective* to 1.4.2002) by 2002 c. 23, ss. 131(3)(b)(4), 141, Sch. 40 Pt. 4(3)

Status:

Point in time view as at 01/04/2002.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Section 21.