



# Finance Act 2001

## 2001 CHAPTER 9

### PART 2

#### AGGREGATES LEVY

##### *General provisions*

#### **45 Regulations and orders**

- (1) The powers of the Commissioners under this Part to make regulations shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (2) Where regulations made under this Part impose a relevant requirement on any person, they may provide that if the person fails to comply with the requirement he shall be liable, subject to subsection (3) below, to a penalty of £250.
- (3) Where by reason of any conduct—
  - (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 [<sup>F1</sup> or a penalty for a deliberate inaccuracy under Schedule 24 to the Finance Act 2007 (penalties for errors)],that person shall not by reason of that conduct be liable also to a penalty under any regulations under this Part.
- (4) In subsection (2) above “relevant requirement” means any requirement other than one the penalty for a contravention of which is specified in section 25(3) or 33(3) above or in paragraph 2 of Schedule 7 to this Act.
- (5) Subject to subsection (6) below, a power under this Part to make any provision by order or regulations—
  - (a) may be exercised so as to apply the provision only in such cases as may be described in the order or regulations;

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 45. (See end of Document for details)*

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- (b) may be exercised so as to make different provision for different cases or descriptions of case; and
  - (c) shall include power by the order or regulations to make such supplementary, incidental, consequential or transitional provision as the Treasury or, as the case may be, the Commissioners may think fit.
- (6) Subsection (5) above does not apply to an order under section 16(6) or 24(10) above.

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**Textual Amendments**

- F1** Words in s. 45(3) inserted (1.4.2009) by [The Finance Act 2008, Schedule 40 \(Appointed Day, Transitional Provisions and Consequential Amendments\) Order 2009 \(S.I. 2009/571\)](#), art. 1(1), **Sch. 1 para. 23**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 45.