



# Finance Act 2002

## 2002 CHAPTER 23

### PART 5

#### OTHER TAXES

##### *Aggregates levy*

VALID FROM 01/05/2002

### **133 Aggregates levy: amendments to provisions about civil penalties**

- (1) Part 2 of Schedule 6 to the Finance Act 2001 (c. 9) (aggregates levy: civil penalties) is amended as follows.
- (2) In sub-paragraph (1) of paragraph 7 (evasion)—
  - (a) at the end of paragraph (a), insert “and”;
  - (b) omit paragraph (b) (by virtue of which only registered persons or persons who are registrable, or would be but for an exemption, are liable to the penalty);
  - (c) omit the words from “equal to the amount” to the end.
- (3) After that sub-paragraph insert—

“(1A) The amount of the penalty shall be—

  - (a) equal to the amount of the levy evaded, or (as the case may be) intended to be evaded, by the person’s conduct if at the time of engaging in that conduct he was or was required to be registered;
  - (b) equal to twice that amount if at that time the person neither was nor was required to be registered.”
- (4) In sub-paragraphs (3) and (4) of paragraph 7, for “sub-paragraph (1)” substitute “sub-paragraph (1A)”.

*Status: Point in time view as at 17/04/2002. This version of this provision is not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 133. (See end of Document for details)*

(5) After paragraph 9 insert—

**9A “Incorrect records etc evidencing claim for tax credit**

(1) This paragraph applies where—

- (a) a claim is made for a tax credit in such a case as is mentioned in—
  - (i) section 30(1)(c) of this Act (aggregate used in a prescribed industrial or agricultural process), or
  - (ii) section 30A of this Act (transitional tax credit in Northern Ireland);
- (b) a record or other document is provided to the Commissioners as evidence for the claim; and
- (c) the record or document is incorrect.

(2) The person who provided the document to the Commissioners, and any person who provided it to anyone else with a view to its being used as evidence for a claim for a tax credit, shall be liable to a penalty.

(3) The amount of the penalty shall be equal to 105 per cent of the difference between—

- (a) the amount of tax credit that would have been due on the claim if the record or document had been correct, and
- (b) the amount (if any) of tax credit actually due on the claim.

(4) The providing of a record or other document shall not give rise to a penalty under this paragraph if the person who provided it satisfies the Commissioners or, on appeal, an appeal tribunal that there is a reasonable excuse for his having provided it.

(5) Where by reason of providing a record or other document—

- (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 or 9 above,
- that person shall not by reason of the providing of the record or document be liable also to a penalty under this paragraph.”.

(6) This section shall be deemed to have come into force on 1st May 2002.

**Status:**

Point in time view as at 17/04/2002. This version of this provision is not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 133.