

2002 No. 1929

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2002

Made - - - - - 25th July 2002

Laid before the House of Commons - - - - - 25th July 2002

Coming into force - - - - - 15th August 2002

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 6 of Schedule 4 to the Finance Act 2001^(a), and of all other powers enabling them in that behalf, hereby make the following regulations:

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2002 and come into force on 15th August 2002.
2. The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001^(b) are amended as follows.
3. In regulation 3, omit paragraph (2).

New King's Beam House
22 Upper Ground
London
SE1 9PJ

25th July 2002

Ray McAfee
Commissioner of Customs and Excise

^(a) 2001 c. 9.
^(b) S.I. 2001/4027.

EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations, which come into force on 15th August 2002, amend the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 (S.I. 2001/4027) (“the principal Regulations”).

2. Regulation 3 removes the provision in the principal Regulations relating to the manner of notification in the case of persons who are exempted from the requirement of registration.

3. This follows from amendments to the primary law for aggregates levy which are contained in paragraph 9 of Schedule 38 to the Finance Act 2002 (c. 23).

4. One of the effects of the amendments is to remove the existing requirement for persons who are exempted from the requirement of registration to notify the Commissioners of that fact. In the absence of any requirement to so notify, regulation 3(2) of the principal Regulations is otiose.

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