
STATUTORY INSTRUMENTS

2002 No. 761

The Aggregates Levy (General) Regulations 2002

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (General) Regulations 2002 and come into force on 1st April 2002.

General interpretation

2. In these Regulations except where the context requires otherwise—

“the Act” refers to sections 16 to 49 of and Schedules 4 to 10 to the Finance Act 2001 and any reference to a section of, Schedule to or paragraph of a Schedule to the Act refers to the appropriate section of, Schedule to or paragraph of a Schedule to that Act;

“aggregate” has the meaning given in section 17(1) of the Act;

“AL” refers to aggregates levy;

“commercial exploitation” and “commercially exploited” are to be construed in accordance with section 19 of the Act;

“disposed of to landfill” is to be interpreted in accordance with sections 65 and 70(2) of the Finance Act 1996(1);

“exempt aggregate” means aggregate which is not taxable aggregate;

“exempt process” has the meaning given in section 18(2) of the Act;

“originating site” has the meaning given in section 20(1) of the Act;

“Part”, “regulation” or “regulations” refers to the appropriate Part, regulation or regulations of these Regulations;

“published notice” refers to a notice published by the Commissioners and not withdrawn or replaced by a further notice;

“registrable person” refers to a person who is registered or required to be registered under section 24 of and Schedule 4 to the Act other than a person who is exempt from the requirement of registration under regulations made under section 24(4) of the Act;

“Schedule” refers to the Schedule to these Regulations;

“taxable aggregate” is to be construed in accordance with section 17 of the Act;

“working day” excludes Saturday, Sunday and any bank or public holiday.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
