
STATUTORY INSTRUMENTS

2002 No. 761

The Aggregates Levy (General) Regulations 2002

PART III

**ACCOUNTING, PAYMENT, RECORDS, TAX
CREDITS, REPAYMENTS, SET-OFF, ETC.**

Bad debts and other tax credits: supplementary provisions

17.—(1) Where—

- (a) a claimant in relation to regulation 12 has engaged in a relevant commercial exploitation of taxable aggregate,
- (b) there exist one or more other matters in respect of which the claimant is entitled to a debt owed by the customer (whether or not they involve further charges in respect of the relevant commercial exploitation of taxable aggregate), and
- (c) a payment has been received by the claimant from or on behalf of the customer,

the payment shall be attributed to the relevant commercial exploitation in respect of which the claim is made under regulation 12 (“the appropriate commercial exploitation”) and the other matters in accordance with the rules set out in paragraphs (3) and (5) below.

(2) The debts arising in respect of the relevant commercial exploitation and the other matters are collectively referred to as debts in paragraphs (3) to (5) below.

(3) The payment shall be attributed to the debt that arose earliest and, if not wholly attributable to that debt, to the other debts in the order of the dates on which they arose.

(4) Attribution under paragraph (3) above shall not be made to the extent that the payment was allocated to a debt by the customer at the time of payment.

(5) Where—

- (a) the earliest debt and the other debts to which the whole of the payment could be attributed arose on the same day, or
- (b) the debts to which the balance of the payment could be attributed in accordance with paragraph (3) above arose on the same day,

the payment shall be attributed to each remaining debt according to the proportion that the debt in question contributes to the total remaining debt.