
STATUTORY INSTRUMENTS

2002 No. 761

The Aggregates Levy (General) Regulations 2002

PART III

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

Correction of errors in AL returns

27. A registrable person—

- (a) shall only be taken as providing full information in the prescribed or specified form and manner for the purposes of paragraph 9(3) of Schedule 6 to the Act (disclosure about inaccurate AL return),
- (b) with respect to any inaccuracy to which paragraph 9(1)(a) of Schedule 6 to the Act applies (civil penalty for misdeclaration or neglect in relation to inaccurate return),

if he delivers that information in writing to the Commissioners, or acts in accordance with regulation 29, at a time to which paragraph 9(3)(a) of Schedule 6 to the Act applies (no reason to believe enquiries being made into his AL affairs).