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STATUTORY INSTRUMENTS

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**2002 No. 761**

**The Aggregates Levy (General) Regulations 2002**

**PART IV**

**DEATH, INCAPACITY, INSOLVENCY, TRANSFERS**

**Insolvency**

**35.**—(1) The Commissioners may, for AL purposes and subject to this regulation, treat a person who carries on relevant activities of a registrable person to whom an insolvency procedure is applied as if they were the same person.

(2) Such treatment may continue pending someone other than that registrable person being registered under section 24 of and Schedule 4 to the Act in relation to those activities or the insolvency procedure no longer being applied.

(3) A person who carries on relevant activities in the circumstances described in paragraph (1) above must notify the Commissioners of this in writing and that notification must also include the date when the insolvency procedure was first applied.

(4) This notification must be delivered to the Commissioners within 21 days starting with the day after the person begins carrying on the relevant activities.

(5) In this regulation—

“relevant activities” refers to any activities in relation to which the individual in question is or was a registrable person;

“registrable person” may include, as appropriate, the estate of a deceased individual.

(6) An insolvency procedure is applied to a person for the purposes of this regulation in the circumstances described by sub-sections (7) to (9) of section 37 of the Act (insolvency procedures for the purposes of this regulation).