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STATUTORY INSTRUMENTS

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**2002 No. 761**

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

**PART III**

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

**Content of returns**

7.—(1) The registrable person must declare in the return the AL due from him for the relevant accounting period, taking into consideration—

(a) the AL due on the commercial exploitation of taxable aggregate—

(i) the time of which falls in that accounting period, and

(ii) for which he is liable to account; and,

(b) any authorised or required adjustment or any correction of errors (see regulations 15(4), 18(3), 28 and 29).

(2) The registrable person must provide in the return accurate information about every matter that the prescribed form requires.

(3) The registrable person must sign, date and declare on the document forming his return that the information provided in it is true and complete.

(4) The registrable person must comply with paragraphs (1), (2) and (3) above in the manner prescribed by the Commissioners in a published notice.

(5) In this regulation, “sign” is to be construed according to the context so as to cover signatures in writing and signatures in electronic form as appropriate.