
STATUTORY INSTRUMENTS

2003 No. 465

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2003

<i>Made</i>	- - - -	<i>3rd March 2003</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th March 2003</i>
<i>Coming into force</i>	- -	<i>1st April 2003</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 24(4) of and paragraphs 1A, 5 and 6 of Schedule 4 to the Finance Act 2001⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following regulations:

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2003 and come into force on 1st April 2003.

2. The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001⁽²⁾ are amended as follows.

3. For regulation 3, substitute—

“3.—(1) Where the only taxable activities that a person carries out or intends to carry out are relevant taxable activities, that person shall be exempt from the requirement of registration and all consequent obligations and liabilities.

(2) For the purposes of this regulation, a “relevant taxable activity” is the commercial exploitation of aggregate which is exempt under section 17(3)(b), (c), (d), (e) or (f) or section 17(4)(a), (c), (d), (e) or (f) of the Act.

(3) Where at least one of the relevant taxable activities which such a person carries out is the commercial exploitation of aggregate which is exempt under section 17(3)(e) or (f) or section 17(4)(a) of the Act or clay (exempt under section 17(4)(f) of the Act), that person shall notify the Commissioners (notification under paragraph 1A of Schedule 4 to the Act) of this fact in writing in such a manner and providing such information as may be directed by the Commissioners or stipulated by them in a published notice.

(4) A person who has notified the Commissioners under paragraph (3) above shall also notify them of any change in circumstance in writing in such a manner and providing such

(1) 2001 c. 9; paragraph 1A of Schedule 4 was inserted by paragraph 9 of Schedule 38 to the Finance Act 2002 (c. 23).
(2) S.I. 2001/4027, amended by S.I. 2002/1929.

Status: This is the original version (as it was originally made).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

information as may be directed by the Commissioners or stipulated by them in a published notice.

(5) In this regulation—

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

“commercial exploitation” has the meaning given in section 19 of the Act;

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

New King’s Beam House, 22 Upper Ground,
London SE1 9PJ
3rd March 2003

M. W. Norgrove
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations, which come into force on 1st April 2003, amend the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 (S.I.2001/4027) (“the principal Regulations”).
2. Regulation 3 substitutes a new regulation for regulation 3 of the principal Regulations.
3. Paragraph (2) of the new regulation expands the definition of a “relevant taxable activity” to include the commercial exploitation of other exempt aggregate.
4. Paragraph (3) of the new regulation imposes a requirement to notify on certain persons who are otherwise exempt from the requirement of registration as provided for in paragraph 1A of Schedule 4 to the Finance Act 2001 (c. 9) (inserted by paragraph 9 of Schedule 38 to the Finance Act 2002 (c. 23)).
5. Paragraph (4) of the new regulation imposes a further requirement on such persons to notify certain changes in circumstance after the initial notification has been made.
6. Paragraph (5) of the new regulation inserts a definition of “published notice”.