

**2003 No. 466**

**AGGREGATES LEVY**

**The Aggregates Levy (General) (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 30 of the Finance Act 2001(a), 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 (General) (Amendment) Regulations 2003 and come into force on 1st April 2003.

2. The Descriptions in the Schedule (Industrial and Agricultural Processes) to the Aggregates Levy (General) Regulations 2002(b) are amended as follows.

- 3.—(1) In Code 004, for “Water and air” substitute “Drinking water, air and oil”.
- (2) In Code 012, for “Production of food and food processing” substitute “Production and processing of food and drink”.
- (3) In Code 020—
- (a) after “Production of” insert “growing media and”; and
  - (b) after “sports pitches” insert “and other leisure facilities”.
- (4) In Code 032, for “proppart” substitute “a propping agent”.
- (5) In Code 039, after “additives to soil” insert “eg agricultural lime”.
- (6) In Code 044, after “growing media” insert “, including compost, for agricultural and horticultural use only”.

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3rd March 2003

*M. W. Norgrove*  
Commissioner of Customs and Excise

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(a) 2001 c. 9.  
(b) S.I. 2002/761.

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

1. These Regulations, which come into force on 1st April 2003, amend the Schedule to the Aggregates Levy (General) Regulations 2002 (S.I. 2002/761) which contains the list of industrial and agricultural processes prescribed for the purposes of section 30 of the Finance Act 2001 (c. 9).
2. Regulation 3(1) limits the application of Code 004 so far as water is concerned to drinking water and adds in oil filtration and purification.
3. Regulation 3(2) adds in the production and processing of drink to Code 012.
4. Regulation 3(3) adds in the production of growing media for sports pitches and other leisure facilities to Code 020.
5. Regulation 3(4) substitutes the correct term for proppart in Code 032.
6. Regulation 3(5) makes it clear that the manufacture of agricultural lime falls within Code 039.
7. Regulation 3(6) makes it clear that only agricultural and horticultural uses of growing media fall within Code 044.

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