

**2007 No. 2168**

**AGGREGATES LEVY**

**The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2007**

*Made* - - - - - *25th July 2007*  
*Laid before the House of Commons* *25th July 2007*  
*Coming into force* - - - *16th August 2007*

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by sections 24(4) and 45(5) of the Finance Act 2001(b):

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2007 and come into force on 16th August 2007.

2.—(1) In regulation 3(2) of the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001(c), after “(d),” insert “(da),”.

(2) Paragraph (1) only has effect in relation to the commercial exploitation on or after 16th August 2007 of aggregate which is exempt under section 17(3)(da) of the Finance Act 2001(d).

*Steve Lamey*  
*Dave Hartnett*

25th July 2007

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) Section 48(1) of the Finance Act 2001 (c. 9) defines “the Commissioners” as those of Customs and Excise for the purposes of Part 2 of that Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 2001 c. 9. Section 24(4) came into force on 11th January 2002 (article 2 of S.I. 2001/4033 (C. 129)).

(c) S.I. 2001/4027, amended by S.I. 2003/465.

(d) Paragraph (da) of section 17(3) was inserted by section 22(3) of the Finance Act 2007 (c. 11) and the amendment comes into force on 1st August 2007 (article 2 of S.I. 2007/2118 (C. 79)). The meanings of “commercial exploitation” and “aggregate” are in sections 19 and 17(1) of the Finance Act 2001, respectively. Section 19 was amended by the Finance Act 2002 (c. 23) sections 132(1) and 132(3), and Schedule 38 paragraphs 1 and 5. Section 17(1) refers to section 18, and the latter was amended by the Finance Act 2002 section 131(2), 131(4), 132(1), 132(3) and 141, Schedule 38 paragraphs 1 and 4, and Schedule 40 Part 4(3).

## EXPLANATORY NOTE

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

Section 17(3)(da) of the Finance Act 2001 renders exempt for aggregates levy purposes aggregate removed from the ground(a) along the line and in the course of improving, maintaining or constructing railways, tramways or monorails (railways aggregate).

A person commercially exploiting only exempt aggregate is exempt from the requirement of registration by HM Revenue and Customs for aggregates levy(b). These Regulations incorporate railways aggregate into the latter exemption(c).

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a) The removal must not be for the purpose of extracting the aggregate, see section 17(3)(da) of the Finance Act 2001 (inserted as mentioned in footnote (d)).
- (b) Regulations 3(1) and 3(2) of S.I. 2001/4027, as substituted by S.I. 2003/465.
- (c) By adding such commercial exploitation to the list in regulation 3(2) of S.I. 2001/4027, with effect from 16th August 2007.

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