

2014 No. 836

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2014

Made - - - - *27th March 2014*
Laid before the House of Commons *28th March 2014*
Coming into force - - *1st April 2014*

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 2014 and come into force on 1st April 2014(c).

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

3.—(1) For regulation 3(2) substitute—

“(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), (da) or (db) or section 17(4)(d), (e) or (f) of the Act.”.

(2) Omit regulation 3(3) and (4).

Edward Troup
Jim Harra

27th March 2014

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 and “prescribed” as meaning prescribed by regulations made by the Commissioners under that Part. 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 3 of S. I. 2001/4033 (C. 129)); paragraph (da) of section 17(3) was inserted by section 22(3) of the Finance Act 2007 (c. 11); paragraph (db) of section 17(3) was added by the resolution referred to in footnote (c).
- (c) The amendments made by these Regulations are consequential upon Budget resolution number 60 passed by the House of Commons on 25th March 2014 under the Provisional Collection of Taxes Act 1968 (c. 2), section 1. This resolution has statutory effect but, under the provisions of section 1(3) of that Act, will cease to have effect unless re-enacted in the Finance Act 2014. Relevant amendments to this section were made by section 60 of the Finance Act 1968 (c. 44), section 205(5) of the Finance Act 1993 (c. 34), section 50(1) of the Finance (No. 2) Act 1997 (c. 58), section 112 of the Finance Act 2007 (c. 11) and section 88(1) to (8) of the Finance Act 2011 (c. 11).
- (d) S.I. 2001/4027, amended by S.I. 2003/465, S.I. 2007/2168.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 1st April 2014, amend the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 (S.I. 2001/4027) (“the Registration Regulations”) to take account of the removal of certain exemptions from the aggregates levy provided for in section 17(3) and (4) of the Finance Act 2001 (“the Act”).

These Regulations amend a provision in the Registration Regulations defining “relevant taxable activity”. Provision in the Finance Act 2014 (Aggregates levy: removal of certain exemptions) will remove certain exemptions from the aggregates levy which will affect the requirement to register under the Act, with effect from 1st April 2014.

As a consequence of the removal of these exemptions from section 17(3) and (4) of the Act, the Regulations also omit provisions requiring businesses to make notifications to HMRC.

These Regulations are consequential upon Budget resolution number 60 passed by the House of Commons on 25th March 2014 which has temporary statutory effect by virtue of section 1 of the Provisional Collection of Taxes Act 1968. The clause which will give permanent effect if enacted in the Finance Act 2014 stands as the clause with the heading “Aggregates levy: removal of certain exemptions” in the Finance Bill 2014.

A Tax Information and Impact Note covering this instrument was published on 19th March 2014 and is available on the HMRC website at http://www.hmrc.gov.uk/the_library/tiins.htm. It remains an accurate summary of the impacts that apply to this instrument.

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