STATUTORY INSTRUMENTS

2010 No. 642

AGGREGATES LEVY

The Aggregates Levy (General) (Amendment) Regulations 2010

Made - - - -	*8th March 2010*
Laid before the House of Commons	*9th March 2010*
Coming into force - -	*1st April 2010*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 25(1)(b), 25(2)(b), 30(3)(a), and 30(5) of the Finance Act 2001(**a**):

1. These Regulations may be cited as the Aggregates Levy (General) (Amendment) Regulations 2010 and come into force on 1st April 2010.

2. The Aggregates Levy (General) Regulations 2002(**b**) are amended as follows.

3. In regulations 15(7) and 16(6), for "three year time limit" substitute "4 year time limit".

4. In regulation 28(3), for "three years" wherever it occurs, substitute "4 years".

5. The amendments made by these Regulations are to be disregarded for the purposes of section 32(1) of the Finance Act 2001(**c**) (repayments of overpaid aggregates levy) where a claim is for the repayment of an amount paid to the Commissioners on or before 31 March 2007.

Dave Hartnett
Steve Lamey
8th March 2010 Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) 2001 c. 9; sections 25 and 30 provide that any power to make regulations under Part 2 of the Act shall be exercisable by the Commissioners and section 48(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise. 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**) S.I. 2002/761, to which there are amendments not relevant to these Regulations.
(**c**) Section 32(1) is amended by section 99(1) of, and paragraphs 27 and 28 of Schedule 51 to, the Finance Act 2009.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to the Aggregates Levy (General) Regulations 2002 ("the principal Regulations") consequential upon changes to the time limits in section 32 of the Finance Act 2001. The time limits in section 32 are increased from three years to 4 years by paragraph 28 of Schedule 51 to the Finance Act 2009 (2009 c. 10).

Regulation 3 amends regulation 15(7) (concerning claims to tax credits) and regulation 16(6) (concerning repayment of tax credits to a person whose registration has been cancelled) of the principal Regulations.

Regulation 4 amends regulation 28(3) of the principal Regulations (concerning correction of errors in aggregates levy returns).

Regulation 5 makes transitional provision for the purposes of changes to aggregates levy time limits. It ensures that the changes do not allow claims that are already out of time on 31 March 2010 to be brought back into time.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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