2002 No. 1927

AGGREGATES LEVY

The Aggregates Levy (Northern Ireland Tax Credit) Regulations 2002

Made - - - - -	*25th July 2002*
Laid before the House of Commons - - - -	*25th July 2002*
Coming into force - -	*15th August 2002*

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The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 17(6), 30A and 45 of, and paragraph 2 of Schedule 7 to, the Finance Act 2001(**a**) and of all other powers enabling them in that behalf, hereby make the following regulations:

(**a**) 2001 c. 9; section 30A was inserted by section 129 of the Finance Act 2002 (c. 23) and section 48 provides that "the Commissioners" means the Commissioners of Customs and Excise in that Act.

PART I

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (Northern Ireland Tax Credit) Regulations 2002 and come into force on 15th August 2002.

General interpretation

2. In these Regulations—

"the Act" refers to sections 16 to 49 of, and Schedules 4 to 10 to, the Finance Act 2001;

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

"AL" refers to aggregates levy;

"the AL General Regulations" means The Aggregates Levy (General) Regulations 2002(**a**);

"asphalt" means a natural or artificial mixture in which bitumen or tar is associated with a substantial proportion of aggregate and includes aggregate which is pre-coated with bitumen or tar and surface dressings where bitumen or tar is applied to a surface immediately before the aggregate is applied;

"commercial exploitation" and "commercially exploited" are to be construed in accordance with section 19 of the Act;

"registrable person" refers to a person who is registered or required to be registered under section 24 of, and Schedule 4 to, the Act other than a person who is exempt from the requirement of registration under regulations made under section 24(4) of the Act;

"regulation" refers to the appropriate regulation of these Regulations;

"taxable aggregate" is to be construed in accordance with section 17 of the Act.

PART II

TAX CREDITS, ENTITLEMENT, RECORDS ETC

Northern Ireland tax credit: entitlement

3.—(1) This regulation applies to a person who on or after 1st April 2002 and before 1st April 2007 has commercially exploited taxable aggregate in Northern Ireland and has accounted for the AL chargeable on that commercial exploitation.

(2) Such a person is entitled to a tax credit in respect of any AL accounted for in respect of that commercial exploitation where the taxable aggregate in question is used for any of the following purposes:

(a) to make concrete (whether pre-cast, ready mixed or prepared on site);

(b) to make mortar (whether pre-mixed or prepared on site); or

(c) to make asphalt (whether pre-mixed or prepared on site).

(3) This regulation supplements the provisions of Part III of the AL General Regulations (accounting, payment, records, tax credits, repayments, set-off etc).

(4) For the purposes of subsection (6) of section 17 of the Act, all the processes listed in paragraph (2) above are prescribed for the purposes of that subsection.

Tax credits: additional records

4. A registrable person who makes a claim under these Regulations is obliged to keep the following records in addition to those required under Part III of the AL General Regulations:

(a) a record to be known as the "aggregates levy Northern Ireland tax credit account"; and

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(**a**) S.I. 2002/761.

(b) documentary evidence regarding any claim by him for a tax credit under regulation 3 including, as appropriate, evidence of the purpose for which the aggregate is used and, in each case, regarding any relevant surrounding circumstances.

Tax credits: general

5.—(1) A tax credit shall only arise under regulation 3 if a claim is made by a person so entitled acting in accordance with regulation 15 or 16 of the AL General Regulations as the case requires.

(2) A person shall not be entitled to make such a claim unless he is in possession of the records required by regulation 4.

PART III

PENALTIES

6. A person who fails to comply with any requirement imposed on him by regulation 4 shall be liable to a penalty of £250.

New King's Beam House
22 Upper Ground
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Ray McAfee
25th July 2002 Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

1. These Regulations make provision in respect of certain tax credits which are to apply in Northern Ireland during the period 1st April 2002 to 31st March 2007 as provided for by section 30A of the Finance Act 2001 (c. 9) (inserted by section 129 of the Finance Act 2002 (c. 23)).

2. Regulation 3 provides for the entitlement to the tax credit and further provides that it supplements the provisions contained in Part III of The Aggregates Levy (General Regulations) 2002 (S.I. 2002/761) which deal with accounting, payment, records, tax credits, repayments and set-off etc.

3. Regulation 4 sets out the additional records which are required in the case of a claim for a Northern Ireland tax credit.

4. Regulation 5 contains the requirements for a claim to be made.

5. Regulation 6 provides for a penalty where the additional record keeping requirement (regulation 4) is breached.

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