STATUTORY INSTRUMENTS

2015 No. 1487

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2015

Made - - - -	*9th July 2015*
Laid before the House of Commons	*9th July 2015*
Coming into force - -	*1st August 2015*

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

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2015 and come into force on 1st August 2015.

2. The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001(**c**) 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), (e) or (f) or section 17(4)(a), (c), (d), (e) or (f) of the Act.".

(2) After regulation 3(2) insert—

"(3) Where at least one of the relevant taxable activities which such a person carries out is the commercial exploitation of aggregate which is exempt under section 17(3)(e) or (f) or section 17(4)(a) of the Act or clay (exempt under section 17(4)(f) of the Act), that person shall notify the Commissioners (notification under paragraph 1(1A) of Schedule 4 to the Act) of this fact in writing in such a manner and providing such information as may be directed by the Commissioners or stipulated by them in a published notice.

(4) A person who has notified the Commissioners under paragraph (3) above shall also notify them of any change in circumstance in writing in such a manner and providing such information as may be directed by the Commissioners or stipulated by them in a published notice.".

(**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 in any enactment 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).

(**c**) S.I. 2001/4027, amended by S.I. 2003/465, S.I. 2007/2168, S.I. 2014/836.

Edward Troup
Jim Harra

9th July 2015 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations, which come into force on 1st August 2015, amend the Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001 (S.I. 2001/4027) ("the Registration Regulations") to take account of the restoration 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 (c. 26) (aggregates levy: removal of certain exemptions) removed certain exemptions from the Aggregates levy which will affect the requirement to register under the Act, with effect from 1st April 2014.

By a clause (the number of which is to be determined) of the Finance Bill 2015, which will be given statutory effect on 1st August 2015 under a resolution made under section 1 of the Provisional Collection of Taxes Act 1968 (c. 2), certain of the exemptions to the Aggregates Levy made by the Finance Act 2014 will be restored. The effect of the resolution and the amendments made by these Regulations is that registration requirements remain applicable in respect of those exemptions that were removed between 1st April 2014 and 1st August 2015, but are now restored.

A Tax Information and Impact Note covering this instrument was published on 8th July 2015 and is available on the gov.uk website at https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins. It remains an accurate summary of the impacts that apply to this instrument.

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