STATUTORY INSTRUMENTS

2016 No. 967

AGGREGATES LEVY

The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2016

Made - - - -	*5th October 2016*
Laid before the House of Commons - - - -	*6th October 2016*
Coming into force - -	*1st November 2016*

The Commissioners for Her Majesty's Revenue and Customs(**1**), in exercise of the powers conferred by sections 24(4)(a) and 45(5)(b) of, and paragraph 6 of Schedule 4 to, the Finance Act 2001(**2**), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2016 and come into force on 1st November 2016.

Revocation

2. The Aggregates Levy (Registration and Miscellaneous Provisions) (Amendment) Regulations 2015(**3**) are revoked.

Amendment

3. The Aggregates Levy (Registration and Miscellaneous Provisions) Regulations 2001(**4**) are amended as follows.

4. For regulation 3 substitute—

(**1**) 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.

(**2**) 2001 c. 9.

(**3**) S.I. 2015/1487.

(**4**) S.I. 2001/4027, as relevantly amended by S.I. 2003/465, S.I. 2007/2168, S.I. 2014/836 and S.I. 2015/1487.

"**Unconditional exemption from registration**

3. A person is exempt from registration where that person on or after 1st November 2016—

(a) subjects to commercial exploitation a quantity of aggregate that is exempt under section 17(**5**) of the Act(**6**) by virtue of—

(i) paragraph (b), (c), (d) or (da) of section 17(3);

(ii) paragraph (c), (d) or (e) of section 17(4); or

(iii) paragraph (f) of section 17(4) other than clay; and

(b) does not subject to commercial exploitation a quantity of any other aggregate.".

5. After regulation 3 insert—

"**Conditional exemption from registration**

3A.—(1) Subject to paragraph (2), a person ("P") is exempt from registration where P on or after 1st November 2016—

(a) subjects to commercial exploitation a quantity of aggregate that is other exempt aggregate; and

(b) only subjects to commercial exploitation a quantity of aggregate that is exempt under section 17 of the Act.

(2) The exemption in paragraph (1) applies if P complies with the following conditions.

(3) Condition 1 is that P must notify the Commissioners in writing of—

(a) P's business name and address and, where applicable, company registration number;

(b) each type of other exempt aggregate which P subjects to commercial exploitation; and

(c) the particulars set out in paragraph (4) in respect of each type of other exempt aggregate required to be notified under sub-paragraph (b).

(4) The particulars referred to in paragraph (3)(c) are as follows—

(a) the date ("the commencement date") on which commercial exploitation commenced;

(b) where the commercial exploitation has ceased—

(i) the date on which it ceased; and

(ii) an estimate of the tonnage exploited;

(c) where the commercial exploitation has not ceased, an estimate of the tonnage which is intended to be exploited in each 12 month period after the commencement date; and

(d) each location at which the commercial exploitation takes place.

(5) Condition 2 is that the notification required by condition 1 must be given—

(**5**) Section 17 of the Finance Act 2001 has been amended by sections 130 to 131 of, and Schedules 38 and 40 to, the Finance Act 2002 (c. 23), section 22 of, and Schedule 27 to, the Finance Act 2007 (c. 11) and section 48 of the Finance (No. 2) Act 2015 (c. 33). Amendments made by section 94 of the Finance Act 2014 (c. 26) were repealed by section 48 of the Finance (No. 2) Act 2015 as if they had never been made.

(**6**) Regulation 22(1) of S.I. 2001/4027 provides that references to "the Act" in those Regulations are, except where the context requires otherwise, to sections 16 to 49 of, and Schedules 4 to 10 to, the Finance Act 2001 and any reference to a section of, a Schedule to or a paragraph of a Schedule to the Act refers to the appropriate section of, Schedule to or paragraph of a Schedule to that Act.