STATUTORY INSTRUMENTS

2015 No. 946

AGGREGATES LEVY

The Aggregates Levy (Northern Ireland Special Tax Credit) Regulations 2015

Made - - - -	*26th March 2015*
Laid before the House of Commons - - - -	*27th March 2015*
Coming into force - -	*1st April 2015*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 30(1), 30(2), 30(3), 30B(1), 30B(6), 30B(7), 30D(7), 45(2) and 45(5) of the Finance Act 2001(**1**), make the following Regulations (apart from regulation 9), and the Treasury, in exercise of the powers conferred by sections 30C(1) and 30C(2) of the Finance Act 2001, make regulations 1 and 9 below:

1. These Regulations may be cited as the Aggregates Levy (Northern Ireland Special Tax Credit) Regulations 2015 and come into force on 1st April 2015.

2.—(1) In these Regulations—

"the Act" refers to the Finance Act 2001;

"AL" refers to aggregates levy;

"the AL General Regulations" means the Aggregates Levy (General) Regulations 2002(**2**);

"a written notice of certification" refers to a written notice given by the Department(**3**) to confirm that it has made a special tax credit certification;

"a special tax credit certification" refers to a certification by the Department under section 30D of the Act.

3.—(1) These Regulations apply to an eligible person within the meaning of regulation 3(7) below in the cases provided for by subsections (3) to (5) of section 30B of the Act.

(**1**) 2001 c. 9; sections 30B, 30C and 30D were inserted by section 61 of the Finance Act 2015 (c. 11). Section 48(1) of the Finance Act 2001 provides that "the Commissioners" means the Commissioners of Customs and Excise in Part 2 of that Act. The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) 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.

(**2**) S.I. 2002/761, amended by S.I. 2008/1482, S.I. 2008/2693, S.I. 2010/642. There are other amendments, but none is relevant.

(**3**) Under section 30B(6) of the Act, "the Department" means the Department of the Environment in Northern Ireland.

(2) Subject to regulation 4, an eligible person is entitled to special tax credit(**4**) of 80% of any AL charged.

(3) The provisions of Parts 3 and 4 of the AL General Regulations shall apply for the purposes of special tax credit, with the following modifications—

(a) in regulation 15(7), disapply the effect of section 32(1) of the Act (the four year time limit);

(b) in regulation 16(6), disapply the effect of section 32(1) of the Act (the four year time limit); and

(c) disapply regulations 30 to 33.

(4) Special tax credit shall only arise under these Regulations if a claim is made by a person so entitled acting under and in accordance with regulations 14 to 16 and regulation 19 of the AL General Regulations, as the case requires.

(5) Where a person is entitled to claim special tax credit under this regulation, that person is entitled to make only one such claim in respect of any quantity of aggregate.

(6) Special tax credit provided for by these Regulations is prescribed for the purposes of subsection (6) of section 17 of the Act.

(7) In these Regulations, an "eligible person" is a person who—

(a) was registered for AL under section 24 of, and Schedule 4 to, the Act within the period for exploitation of imported aggregate specified in section 30B(5) of the Act;

(b) applies to the Department for a special tax certification in compliance with section 30D of the Act on or before 31st March 2016;

(c) in support of that application, gives the Department written notice that they have been charged with AL in a case falling within subsection (3)(b) of section 30B of the Act; and

(d) on or before 31st March 2019—

(i) makes a claim to the Commissioners for special tax credit specifying what credit is claimed, in respect of what quantity of aggregate, and in respect of what period of time; and

(ii) produces a written notice of certification as part of that claim that has not been withdrawn or revoked by the Department**.**

4.—(1) Regulation 3(2) shall not apply where any AL, in respect of which a claim for special tax credit might otherwise be made, relates to aggregate that is or is to be transferred from Northern Ireland to another part of the United Kingdom in any form.

(2) Regulation 3(2) shall apply where the claimant can demonstrate to the satisfaction of the Commissioners that such a transfer is a stage of an onward export of that aggregate from the United Kingdom, without further processing.

5. The Department shall specify the requirements for a special tax credit certification by published notice not withdrawn by a further notice.

6.—(1) A special tax credit certification may be revoked by the Department under section 30D of the Act at any time on or before 31st March 2018.

(2) The Department shall notify the Commissioners, and any other person to whom the Department has given a written notice of certification, of any revocation under paragraph (1).

(3) Should the Department revoke a special tax credit certification under this regulation—

(**4**) Under section 30B(2) of the Act, "special tax credit" refers to the credit to which a person is entitled under these Regulations.