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STATUTORY INSTRUMENTS

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**2002 No. 761**

**AGGREGATES LEVY**

**The Aggregates Levy (General) Regulations 2002**

<i>Made</i>	- - - -	<i>21st March 2002</i>
<i>Laid before the House of Commons</i>	- -	<i>21st March 2002</i>
<i>Coming into force</i>		<i>1st April 2002</i>

**THE AGGREGATES LEVY (GENERAL) REGULATIONS 2002**

PART I

PRELIMINARY

1. Citation and commencement
2. General interpretation

PART II

WEIGHT OF AGGREGATE

3. Determination of the weight of aggregate
4. (1) Where the use of a weighbridge is not practicable,...

PART III

ACCOUNTING, PAYMENT, RECORDS, TAX CREDITS, REPAYMENTS, SET-OFF, ETC.

5. Accounting periods
6. Returns
7. Content of returns
8. Payment
9. Records
10. A registrable person is obliged to keep the following records—...
11. (1) Subject to paragraph (2) below, a registrable person is...
12. Bad debts: entitlement to tax credit
13. Other tax credits: entitlement
14. Tax credits: general
15. (1) Subject to paragraph (6) below, a person shall claim...
16. (1) Where the Commissioners have cancelled the registration of a...
17. Bad debts and other tax credits: supplementary provisions

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

18. (1) Where a person— (a) has received the benefit of...
19. Form and manner of claim for repayment of overpaid AL
20. Tax credits and other repayments: unjust enrichment—reimbursement arrangements to be disregarded
21. For the purposes of section 32(2) of the Act (defence...
22. The provisions referred to in regulation 21(a) are that—
23. The claimant shall, without prior demand, make any repayment to...
24. The claimant shall keep records of the following matters—
25. (1) Where a claimant is given notice in accordance with...
26. (1) The undertakings referred to in regulation 21(b) shall be...
27. Correction of errors in AL returns
28. (1) A registrable person shall correct any error made by...
29. (1) This regulation applies by way of an exception to...
30. Set-off
31. (1) This regulation applies where— (a) a person is under...
32. (1) Neither regulation 30 or 31 shall require any such...
33. A reference in regulation 30 or 31 to an amount...

#### PART IV

#### DEATH, INCAPACITY, INSOLVENCY, TRANSFERS

34. Individuals: death or incapacity
35. Insolvency
36. Representatives: death, incapacity or insolvency
37. Transfers of going concerns

#### PART V

#### PENALTIES

38. (1) A person who fails to comply with a requirement...

#### PART VI

#### CONSEQUENTIAL AMENDMENTS

39. In regulation 2(1) of the Distress for Customs and Excise...  
Signature

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SCHEDULE: — List of prescribed industrial or agricultural processes.

Explanatory Note