

2010 No. 2598

AGGREGATES LEVY

**The Aggregates Levy (Northern Ireland Tax Credit)
(Revocation) Regulations 2010**

<i>Made</i>	- - - -	<i>25th October 2010</i>
<i>Laid before the House of Commons</i>		<i>26th October 2010</i>
<i>Coming into force</i>	- -	<i>1st December 2010</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 17(6) and 30A of, and paragraph 2 of Schedule 7 to the Finance Act 2001(a):

Citation and commencement

1. These Regulations may be cited as the Aggregates Levy (Northern Ireland Tax Credit) (Revocation) Regulations 2010 and come into force on 1st December 2010.

Revocation of the Northern Ireland tax credit regulations

2. The Aggregates Levy (Northern Ireland Tax Credit) Regulations 2004(b) are revoked.

*Mike Eland
Bernadette Kenny*

25th October 2010

Two of the Commissioners for Her Majesty's Revenue and Customs

(a) 2001 c. 9; section 30A was substituted by section 291 of the Finance Act 2004 (c. 12) and section 48(1) provides that in that Act "the Commissioners" means the Commissioners of Customs and Excise. 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 that 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.

(b) S.I. 2004/1959.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Aggregates Levy (Northern Ireland Tax Credit) Regulations 2004 (“the 2004 Regulations”).

The 2004 Regulations make provision in respect of certain aggregates levy credits which apply in Northern Ireland during the period 1st April 2004 to 31st March 2011 as provided for by section 30A of the Finance Act 2001 (c. 9). The scheme that provides for the credits is known as the Northern Ireland aggregates levy credit scheme.

On 9th September 2010 the General Court of the European Union annulled the Commission Decision C (2004) 1614 final of 7th May 2004^(a) not to raise objections on State aid grounds to changes in the scope and duration of the Northern Ireland aggregates levy credit scheme. Continuing to grant relief under the Scheme is therefore unlawful as there has been no Commission Decision to approve the aid.

Regulation 2 revokes the 2004 Regulations.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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(a) OJ No C 81, 2.4.05, p 4