



## Press Notice - Immediate 12 June 2012

### BAA Intervenes in Quarry Liquidation

The British Aggregates Association has warned the liquidators of Skye Aggregates Ltd that HMRC may have acted illegally in forcing the company into receivership.

The quarry company experienced cash flow problems due to the recession with its customers taking longer to pay. However, HMRC were unsympathetic, added punitive interest to their Aggregates Levy bill and began action to have a receiver appointed. Skye Aggregates has very few debts in comparison to most liquidations.

#### **BAA director Robert Durward**

"When we received the paperwork from the liquidators of Skye Aggregates, it was obvious that this company was a victim of the Aggregates Levy which made up two thirds of the deficit. £2 per tonne might not seem much in the Home Counties but it represents a crippling burden in the regions."

BAA lawyers Herbert Smith have written to the receivers RSM Tenon and cautioned them against any action or disposal that could prejudice the interests of Skye Aggregates pending the final outcome of the BAA's legal challenge against the levy.

In the event of BAA's legal challenge being successful, quarry operators will be entitled to claim repayment of all levy previously paid to HMRC.

The British Aggregates Association advises that any quarry operator experiencing cash flow difficulties, as a result of the Levy, should contact the association without delay.

#### **Robert Durward**

"Following the March 7 judgment, it is important that quarry operators now take steps to protect themselves against the effects of the Aggregates Levy. Having fought the levy through various courts since 2002, our association is uniquely well placed to assist SME operators."

The BAA is on Stand P104 at [Hillhead 2012](#) from 19th to 21st June and looks forward to welcoming members old and new.

Ends:

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Notes for editors:

1. The EU General Court [annulled](#) state aid approval for the Aggregates Levy on 7 March 2012.
2. The BAA is presently re-activating its "stayed" appeal in the Court of Appeal in London to reverse the costs order against the association and to have the Levy itself declared illegal. It is hoped that the appeal hearing will take place in October this year.
3. A copy of the BAA letter to RSM Tenon is attached and has been acknowledged.
4. A copy of the liquidation notice is available on request.

#### **BAA Contacts.**

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