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Operators in rush to beat the March 31 deadline for making refund demands
Quarriers in hurry to lodge stone tax claims

QUARRY operators are falling over themselves to table precautionary claims for the repayment of stone tax collected since its introduction in April 2002.

Claims against the aggregates levy could leave the Government facing a £1.3 billion repayment bill.

Earlier this month *Construction News* revealed how solicitors for the British Aggregates Association had called on quarry operators and aggregates suppliers to lodge precautionary claims for repayment pending the outcome of legal action it is taking in European courts.

And now claimants are flooding in to make sure they beat tomorrow's (Friday) deadline for claims against the tax.

Any companies that fail to table rebate claims before the deadline could lose out because statutory rules prevent the recovery of paid tax after three years. That could leave an estimated £260 million - the amount paid during 2002, the first year of stone tax — in the Government's coffers.

BAA director Robert Durward said the association had been inundated with requests from companies for help in claiming back the levy. He said: "We have taken lots of calls asking for information on claiming back the tax, some of which have been from non BAA members. We are talking to more and more people who have not been told about the process."

An insider at HM Revenue & Customs warned that taxpayers must stake a claim for a rebate separately to any payment due, rather than alter payments to take account for over paid tax. He said: "All businesses carrying out taxable activities have a legal responsibility to complete the aggregates levy return accurately. To avoid HMRC assurance and legal action any operator that decides to make a claim for refund of levy should set out their claim in a separate letter."

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