

1. This clause comes into force on [1st August 2015].

2.—(1) Section 94 of the Finance Act 2014 (c. 26) (which amended Part 2 of the Finance Act 2011 (c. 9) so as to remove certain exemptions) is repealed.

(2) The provisions of Part 2 of the Finance Act 2001 that were amended or repealed by section 94 of the Finance Act 2014 have effect, and are treated as having had effect at all times on or after 1st April 2014, as if the amendments and repeals made by that section never had effect.

3. Part 2 of the Finance Act 2001 (as it is amended by [section] 2) has effect subject to the amendments in [sections] 4 and 5 below, which are treated as having effect in relation to commercial exploitation to which aggregate is subjected on or after 1st April 2014.

4.—(1) Section 17 (meanings of “aggregate” and “taxable aggregate”) is amended as follows.

(2) In each of subsections (3)(f) and (4)(a)—

- (a) after “lignite,”, insert “or”, and
- (b) omit “or shale”.

5.—(1) Section 18 (exempt processes) is amended as follows.

(2) In subsection (2), after paragraph (c), insert—

“(ca) in the case of aggregate consisting of shale, any process consisting of a use of the shale that—

- (i) is not a use of it as material or support in the construction or improvement of any structure; and
- (ii) is not mixing it with anything as part of the process of producing mortar, concrete, tarmacadam, coated roadstone or any similar construction material.”.