



Completing this form

Before you complete this form read the notes starting on page 5 to help you fill it in.

You must also complete form AL1A with your site details. Please use capital letters and write clearly in black ink. Make sure that you complete all boxes. If you don't do this your application may be delayed.

1 If your business is registered for VAT enter your VAT registration number

Input boxes for VAT registration number: 9 8 7 6 5 4 3 2 1

2 What is the legal status of your business?

If your business is a partnership, you must complete and send form AL2 as well as this form.

If your business is a trust, you must complete and send form AL6 as well as this form. Form AL1 should be completed by a trustee if the business is run by the trustees. If the business is run by the beneficiaries all beneficiaries should complete form AL1.

- Sole proprietor
- Partnership
- Local Authority
- Non-profit making body or unincorporated body
- Public corporation
- Trust
- Corporate body (for example, limited company)

If corporate body, enter incorporation details Certificate number

Input box for Certificate number

Date of incorporation DD MM YYYY

Input boxes for date of incorporation: DD MM YYYY

3 Are you applying for group registration as the representative member of an aggregates levy group?

No Yes

If yes, you must provide the additional information set out on forms AL50 and AL51

4 Are you applying to be registered in divisions?

No Yes

If yes, you must provide the additional information set out in Excise Notice AGL1: Aggregates Levy

5 Full name of business

Input boxes for full name of business

6 Enter the trading name of your business, if different from the name given at question 5

Input boxes for trading name

7 Enter the address of your principal place of business

Input boxes for address

Postcode

Input boxes for postcode: 9 8 7 6 5 4 3 2 1

Phone number

Input box for phone number

Fax number

Input box for fax number

Mobile phone number

Input box for mobile phone number

Email address

Input box for email address

Website address

Input box for website address

8 Enter an alternative communication address, if appropriate.

Correspondence is normally sent to the principal place of business, shown at question 7. Exceptionally you may ask for correspondence to be sent to a different address.

Name

Address

Postcode

Phone number

Fax number

Email address

9 Please indicate, by putting an 'X' in the relevant box(es), which aggregates activities your business(es) is involved in, indicating what percentage of your total sales each activity represents

If you're applying as the representative member of an aggregates levy group, indicate the business activities of all group members.

Quarry extraction %

Sand/gravel extraction %

The importation of aggregate from outside the UK %

Use of a mobile crusher to commercially extract aggregates %

Other, please explain and show a percentage

10 Enter the date of your first commercial exploitation of aggregate.

If you're applying as the representative member of an aggregates levy group, please show the date or anticipated date of the first occasion aggregate will be subjected to commercial exploitation by any group member including the representative member.

DD MM YYYY

11 Estimate how much aggregates levy you'll pay in the next 12 months (multiply estimated tonnage by the rate of aggregates levy)

If you're applying as the representative member of an aggregates levy group, please give the estimated aggregates levy for all group members.

£

12 Do you expect any of your commercial activity to be exempt from the levy or subject to relief?

If you're applying as the representative member of an aggregates levy group, please give the estimated tonnage for all group members.

No Yes

If yes, estimate the tonnage of exempt, relieved or exported supplies you expect to make in the next 12 months

Exempt

 tonnes

Relieved

 tonnes

Export

 tonnes

13 Please indicate the preferred stagger for your returns by putting an 'X' in the appropriate box.

If you intend to apply for non-standard tax periods, put 'X' in the box for the stagger period most closely matching your non-standard periods.

Stagger 0
Monthly returns

Stagger 1
Quarters ending Mar/Jun/Sept/Dec

Stagger 2
Quarters ending Jan/Apr/Jul/Oct

Stagger 3
Quarters ending Feb/May/Aug/Nov

Do you wish to apply for non-standard tax periods?

No Yes

Declaration

Please sign and date the declaration below. (For corporate bodies, a director or company secretary must sign the form.)
Put an 'X' in the appropriate box.

- Sole proprietor
- Partner
- Company secretary
- Director
- Beneficiary of a trust
- Trustee
- Authorised official

I declare that the information given on this form and in any attached sheets is true and complete.

Name in full use capital letters

Signature

Date DD MM YYYY

Please remember that you must:

- tell us if any of the information given in this application changes
- fill in and send form(s) 'AL1A, Aggregates Levy: notify site details' with this form - we need both forms to register you

Where to send this form

Please send this form to:

HM Revenue and Customs
Excise Processing Teams
BX9 1GL
United Kingdom

For HMRC use

Date of receipt

Registration number

EDR

Keyer's initials

Checker's initials



Read these notes before you fill in the application for registration form AL1. They give you more advice to help you answer the questions correctly. The numbers in the subheadings within these notes relate to the numbers of the questions shown on form AL1.

Use capital letters and write clearly in black ink. Make sure that you fill in all boxes and include all the information required. If you don't do this your application may be delayed. We have included a checklist to help you at the end of these notes.

You can avoid a financial penalty by registering with us at the correct time. You have the right to appeal if we impose such a penalty.

If you need help completing the form, contact the helpline or refer to Notices AGL1 and AGL2. For more information about aggregates levy, go to www.gov.uk/topic/business-tax/aggregates-levy

More help

Contact the helpline:

- phone **0300 200 3700**
- textphone **0300 200 3719**

1 VAT registration

If your aggregates levy business is registered for VAT you should show the VAT registration number here.

2 Legal status of business

Put an 'X' in one box only. If the business is a company incorporated in the UK, put an 'X' in 'Corporate body' and give the number and date shown on your Certificate of Incorporation.

3 Group registration

If you wish to apply for group registration, the representative member must complete the following forms:

- AL1
- AL50
- AL51 - with the details of the other group members
- AL1A - with their site details and the site details for all other group members

4 Divisional registration

To apply for divisional registration, each division must fill in form AL1. This must be accompanied by a letter written on behalf of the corporate body explaining why it wants divisions registered separately.

More help

Contact the helpline:

- phone 0300 200 3700
- textphone 0300 200 3719

5 Name of business

Sole proprietor - if you're a sole proprietor give your title followed by your first name in full and your surname. Don't use initials.

Partnership - if your business is a partnership then give the trading name. If you don't have a trading name give the names of all the partners. You must also complete form AL2.

Group registration - if you wish to apply for group registration, give the name of the representative member.

Divisional registration - if you wish your business to be registered in divisions, you should enter the full name of the company.

Corporate or unincorporated bodies - give the name of the company or association.

6 Trading name

Give your trading name if it's different from the name given at question 5.

If your business is a partnership and has a trading name, make sure this is entered at question 5 (and leave question 6 blank).

If you're applying for group registration, give the trading name of the group.

If you're applying for divisional registration, give the name of the division.

If none of the above apply, leave blank.

7 Address of business

Tell us the address of your principal place of business, this is where the day-to-day activities are managed. Your aggregates levy correspondence will be sent to this address unless you tell us a different communication address at question 8. If this address is a site where aggregate is extracted you should also include it on form AL1A.

If you're not resident in the UK and you're commercially exploiting aggregate in the UK you should notify us. You may wish, or we may require you, to appoint a tax representative. An application for approval of the appointment of a tax representative should be made on form AL5.

If your principal place of business is outside the UK and you are resident and have an established place of business in the UK, give details of your UK business address at question 8. Refer to the registration section of Notice AGL1 for more guidance.

8 Communication address

Only fill in this question if you require your correspondence to be sent to an address other than your principal place of business. Provide a name as well as the address.

9 Current aggregates business activities

List all your current and intended aggregates business activities and the percentage of your total sales that each activity represents.

More help

Contact the helpline:

- phone 0300 200 3700
- textphone 0300 200 3719

10 Date of first commercial exploitation of aggregate

Aggregate is liable to the levy when it's commercially exploited. In practical terms, this means the earliest of:

- its physical removal from
 - the originating site
 - another site registered in the name of the same person as the originating site
 - another site on which the aggregate was intended to be, but in fact was not, subjected to an exempt process
- an agreement to supply aggregate to any person
- its use for construction purposes
- mixing with anything other than water except in permitted circumstances

Full details are given in Notice AGL1.

11 Estimate of aggregates levy

Please estimate how much aggregates levy you'll pay in the next 12 months. Multiply the number of tonnes of aggregate you think you'll commercially exploit by the rate of aggregates levy.

12 Commercial activity exempt or relieved from levy

If you expect to commercially exploit aggregate that is exempt or relieved from the levy, give an estimate of the tonnage you expect to be exploited in the next 12 months. The following are exempt from the levy:

- coal, lignite, clay, slate, soil or vegetable or other organic matter
- blocks of stone (dimension stone) and limestone for the production of lime or cement
- certain industrial minerals (such as metal ores, gypsum, fluorspar)
- waste that's wholly from industrial combustion processes or the smelting or refining of metals
- drill cuttings (in permitted circumstances) and waste from certain processes such as highways or railways excavation, navigational dredging and building construction (in permitted circumstances)

The following are relieved from the levy:

- any aggregate used in prescribed industrial or agricultural processes (such as glass manufacture, fertiliser production)
- aggregate that has previously borne levy and to which an exempt process is applied

This is only a summary of the aggregates levy exemptions and reliefs. Full details of the exemptions and reliefs are given in Notices AGL1 and AGL2.

More help

Contact the helpline:

- phone 0300 200 3700
- textphone 0300 200 3719

13 Stagger period for returns

Put an 'X' in the appropriate stagger box according to whether you want to submit monthly or quarterly returns.

You may apply for approval of non-standard tax periods which fit your accounting system more closely.

Put an 'X' in the stagger period most closely matching your non-standard tax period. We'll then send you an application form.

14 Bank or building society details

This information is required as we may, in certain circumstances, need to make a repayment. Give us your sort code and account details here.

15 Accounting for aggregates levy

If you will be accounting for aggregates levy with a computerised system tell us the type of software and version used.

16 Taking over a business

Put an 'X' in the 'Yes' box if you're taking over a business as a going concern or changing the legal status of your existing business (for example, from sole proprietor to partnership). Tell us the date of the transfer and also enter the previous owner's name and aggregates levy registration number.

Please note that certain liabilities and rights of the previous proprietor will become yours. The registration number can only be transferred if you meet specific conditions. See Notice AGL1 for further details of these conditions.

17 Other activities

Tell us about any other activities in which your business is involved that are registered, approved or authorised by us.

18 Other aggregates businesses

The reference to partners and directors refers to those associated with this registration.

Declaration

Only the person indicated below should fill in and sign the declaration:

- sole proprietor – the sole proprietor
- partnership – one of the partners (or an authorised person for partnerships in Scotland)
- limited company – a director or company secretary
- public limited company (PLC) – a director or company secretary
- unincorporated bodies – an authorised official
- trust – a trustee or the beneficiary(ies) of the trust

Please remember that you must tell us if any of the information in this application changes

More help

Contact the helpline:

- phone 0300 200 3700
- textphone 0300 200 3719

What to do next

When you have filled in and signed form AL1, send it with any additional forms to:

HM Revenue and Customs
Excise Processing Teams
BX9 1GL
United Kingdom

Provided you have given all the necessary information we will usually register you and give you a registration number within 15 working days of receiving your application form.

Putting things right

If you're unhappy with our service, please contact the person or office you have been dealing with. They'll try to put things right. If you're still unhappy, go to www.gov.uk/complain-to-hm-revenue-and-customs

Checklist

When you've filled in form AL1, check that you've enclosed the additional forms (see table below). You can get these from the helpline.

Type of application	Forms required							Additional information
	AL1	AL1A	AL2	AL6	AL50	AL51	AL68	
Sole proprietor	Yes	Yes						
Partnership	Yes	Yes	Yes					
Trust	Yes	Yes		Yes				
Group registration	Yes	Yes			Yes	Yes		The representative member should fill in forms AL1 and AL50. The representative member should also show group members details on form AL51.
Transfer of going concern	Yes	Yes					Yes	Fill in forms AL1 and AL68 if you're taking over an aggregates levy registration and wish to keep the registration number.