SCOTTISH STATUTORY INSTRUMENTS

2025 No. 79 (C. 8)

AGGREGATES TAX

The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 1) Regulations 2025

Made - - - -	*18th March 2025*
Laid before the Scottish Parliament	*20th March 2025*
Coming into force - -	*1st April 2025*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 64(2) of the Aggregates Tax and Devolved Taxes (Scotland) Act 2024(**a**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 1) Regulations 2025 and come into force on 1 April 2025.

(2) In these Regulations, "the Act" means the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024.

Appointed day

2.—(1) 1 April 2025 is the day appointed for the coming into force of the provisions of the Act specified in paragraph (2).

(2) The provisions are—

(a) Section 53 (minor amendment of section 94 of the Revenue Scotland and Tax Powers Act 2014),

(b) Section 59 (role of designated officer),

(c) Section 60 (retrospective effect of amendments made by the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018).

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
18th March 2025

(**a**) 2024 asp 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force certain provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 on 1 April 2025. Section 53 makes a minor amendment to the Revenue Scotland and Tax Powers Act 2014. Section 59 makes provision regarding the role of a designated officer of Revenue Scotland. Section 60 implements a provision in relation to Land and Buildings Transaction Tax.

The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 received Royal Assent on 12 November 2024. Sections 62, 63 and 65 came into force on the next day.

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