POLICY NOTE

THE AGGREGATES TAX AND DEVOLVED TAXES ADMINISTRATION (SCOTLAND) ACT 2024 (COMMENCEMENT NO. 1) REGULATIONS 2025

SSI 2025/79 (C. 8)

The above instrument was made by the Scottish Ministers in exercise of the powers conferred by section 64 (2) and (3) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024. The instrument is not subject to any parliamentary procedure.

Summary Box

These Regulations commence certain provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024. Specifically sections 53, 59 and 60.

Policy Objectives

The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 establishes a new fully devolved tax on the commercial exploitation of aggregate in Scotland and provisions to ensure the effective and efficient administration of tax by Revenue Scotland

This Commencement Order brings into the force the following sections of the Act:

- Section 53 – a minor amendment of section 94 of the Revenue Scotland and Tax Powers Act 2014.
- Section 59 – to enable multiple designated officers to move progress legal proceedings.
- Section 60 - retrospective effect of amendments made by the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

The policy objectives of the Act were subject to parliamentary scrutiny as a part of the legislative process. As these Regulations only bring into force provisions of the Act, no further consultation has been carried out in relation to this instrument.

Impact Assessments

These Regulations are only commencing provisions of the Act, so no impact assessments have been carried out in relation to this instrument.

Financial Effects

The financial effects of the Act are detailed in the Financial Memorandum prepared in respect of the Bill that preceded the Act and the Financial Memorandum prepared during the passage of the Bill.

Tax and Revenues Directorate,
Scottish Government

March 2025