SCOTTISH STATUTORY INSTRUMENTS

2025 No. 243 (C. 20)

AGGREGATES TAX

The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 2) Regulations 2025

Made - - - -	*2nd September 2025*
Laid before the Scottish Parliament	*4th September 2025*
Coming into force - -	*16th September 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 Administration (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. 2) Regulations 2025 and come into force on 16 September 2025.

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

Appointed days

2.—(1) 16 September 2025 is the day appointed for the coming into force of the provisions of the Act specified in column 1 of the table in schedule 1 of these Regulations (the subject matter of which is described in the corresponding entry in column 2 of that table).

(2) Where a purpose is specified in column 3 of that table, the corresponding provision in column 1 comes into force in accordance with paragraph (1) only for that purpose.

(3) 1 December 2025 is the day appointed for the coming into force, so far as not already in force, of the provisions of the Act specified in column 1 of the table in schedule 2 of these Regulations (the subject matter of which is described in the corresponding entry in column 2 of that table).

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
2nd September 2025

(**a**) 2024 asp 14.

SCHEDULE 1

Regulation 2(1)

Provisions of the Act coming into force on 16 September 2025

Column 1 *(provision of the Act)*	*Column 2* *(subject matter)*	*Column 3* *(purpose)*
Section 11	Weight of aggregate	
Section 15	Tax credits	
Section 18(5) and (6)	Duty to register for tax	For the purpose of making regulations
Section 20	Duty to notify Revenue Scotland of production of exempt aggregate	For the purpose of making regulations
Section 22	Registration: further provision	
Section 23	Duty to make returns and pay tax	
Section 26	Appointment of tax representatives	
Section 33(1)	Partnerships and unincorporated bodies etc.	For the purpose of making regulations
Section 34	Bankruptcy etc.	
Section 35	Transfer of business as a going concern	
Section 61	Regulations	

SCHEDULE 2

Regulation 2(3)

Provisions of the Act coming into force on 1 December 2025

Column 1 *(provision of the Act)*	*Column 2* *(subject matter)*
Chapter 2 of Part 1 (sections 3 to 10)	Key concepts
Section 12	Rate of tax
Section 13	Repayments of overpaid tax
Section 14	Adjustment of contracts
Section 16	Tax credits: further provision
Section 17	Scottish aggregates tax register
Section 18	Duty to register for tax
Section 19	Cancellation of registration for tax
Section 20	Duty to notify Revenue Scotland of production of exempt aggregate
Section 21	Registration by Revenue Scotland
Section 24	Form and content of returns
Section 25	Communications from taxpayers to Revenue Scotland
Section 27	Effect of appointment of tax representatives
Section 28	Definition of "business premises" to exclude premises of tax representatives
Section 29	Groups of companies
Section 30	Notification of cessation of eligibility for group treatment or of having place of business in UK
Section 31	Group treatment: change to application or notification
Section 32	Group treatment: substitution and termination
Section 33	Partnerships and unincorporated bodies etc.
Section 36	Security required by individual direction
Section 37	Security required by general direction
Section 38	Delegation of functions by Revenue Scotland
Chapter 7 of Part 1 (sections 51 and 52)	Interpretation

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 ("the Act") on 16 September 2025. With the exception of section 61, the relevant provisions being commenced on that date contain Ministerial powers to make subordinate legislation. Section 61 (Regulations) specifies the Parliamentary procedure applicable to regulations made under certain provisions of the Act.

These Regulations also bring into force the provisions of Chapter 2 (Key concepts), Chapter 3 (Calculation of tax) (to the extent that these provisions are not already in force for all purposes), Chapter 4 (Administration) (to the extent that these provisions are not already in force for all purposes), and Chapter 7 (Interpretation) of Part 1 (Scottish Aggregates Tax) of the Act on 1 December 2025.

The Bill for the Act received Royal Assent on 12 November 2024. Sections 62, 63, 64 and 65 came into force the following day.

NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

(This note is not part of the Regulations)

Provision	*Date of Commencement*	*Instrument No.*
Section 53 (Minor amendment of section 94 of the Revenue Scotland and Tax Powers Act 2014), section 59 (Role of designated officer), and section 60 (Retrospective effect of amendments made by the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018	1 April 2025	S.S.I. 2025/79

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