SCOTTISH STATUTORY INSTRUMENTS

2026 No. 84 (C. 5)

AGGREGATES TAX

The Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 4) Regulations 2026

Made - - - -	*12th February 2026*
Laid before the Scottish Parliament	*16th February 2026*
Coming into force - -	*1st April 2026*

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

Citation and commencement

1. These Regulations may be cited as the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (Commencement No. 4) Regulations 2026 and come into force on 1 April 2026.

Appointed day

2. 1 April 2026 is the day appointed for the coming into force of the following provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024—

(a) section 1 (the tax),

(b) section 2 (overview of Part 1),

(c) Chapter 5 of Part 1 (penalties) (sections 39 to 49),

(d) section 50 (reviews and appeals of decisions of Revenue Scotland).

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
12th February 2026

(**a**) 2024 asp 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force sections 1, 2, 39 to 49, and 50 of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 ("the Act") on 1 April 2026.

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)

The following provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 have been brought into force by commencement regulations made before the date of these Regulations.

Provision	*Date of Commencement*	*S.S.I. No.*
Sections 3, 4, 5, 6, 7, 8, 9, and 10	1 December 2025	S.S.I. 2025/243
Section 11	16 September 2025	S.S.I. 2025/243
Sections 12, 13 and 14	1 December 2025	S.S.I. 2025/243
Section 15	16 September 2025	S.S.I. 2025/243
Sections 16 and 17	1 December 2025	S.S.I. 2025/243
Section 18(5) and (6) (For the purpose of making regulations)	16 September 2025	S.S.I. 2025/243
Sections 18 (For all other purposes) and 19	1 December 2025	S.S.I. 2025/243
Section 20 (For the purpose of making regulations)	16 September 2025	S.S.I. 2025/243
Sections 20 (For all other purposes) and 21	1 December 2025	S.S.I. 2025/243
Sections 22 and 23	16 September 2025	S.S.I. 2025/243
Sections 24 and 25	1 December 2025	S.S.I. 2025/243
Section 26	16 September 2025	S.S.I. 2025/243
Sections 27, 28, 29, 30, 31 and 32	1 December 2025	S.S.I. 2025/243
Section 33(1) (For the purpose of making regulations)	16 September 2025	S.S.I. 2025/243
Section 33 (For all other purposes)	1 December 2025	S.S.I. 2025/243
Sections 34 and 35	16 September 2025	S.S.I. 2025/243
Sections 36, 37 and 38	1 December 2025	S.S.I. 2025/243
Sections 51 and 52	1 December 2025	S.S.I. 2025/243
Section 53	1 April 2025	S.S.I. 2025/79
Sections 54, 55, 56, 57, and 58	19 January 2026	S.S.I. 2025/386
Sections 59 and 60	1 April 2025	S.S.I. 2025/79
Section 61	16 September 2025	S.S.I. 2025/243

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