Draft Regulations laid before the Scottish Parliament under section 61(1) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 (asp 14), for approval by resolution of the Scottish Parliament.

DRAFT SCOTTISH STATUTORY INSTRUMENTS

2026 No.

AGGREGATES TAX

The Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026

Made - - - -	*2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 12(3) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with section 61(1) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament.

Citation and commencement

1. These Regulations may be cited as the Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 and come into force on 1 April 2026.

The applicable rate of tax

2. For the purposes of section 12 (rate of tax) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024, the applicable rate of tax is £2.16 per tonne of taxable aggregate.

Name
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
Date

(**a**) 2024 asp 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify the first applicable rate of Scottish Aggregates Tax for the purposes of section 12 (rate of tax) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 with effect from 1 April 2026.

Regulation 2 specifies that the applicable rate of Scottish Aggregates Tax is £2.16 per tonne of taxable aggregate.

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