SCOTTISH STATUTORY INSTRUMENTS

2026 No. 17

TAXES

The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Amendment Regulations 2026

Made - - - -	*20th January 2026*
Laid before the Scottish Parliament	*22nd January 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 217(2) of the Revenue Scotland and Tax Powers Act 2014(**a**) and all other powers enabling them to do so.

Citation and commencement

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Amendment Regulations 2026 and come into force on 1 April 2026.

Amendment of the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015

2.—(1) The Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015(**b**) are amended as follows.

(2) In regulation 4 (relevant date)(**c**), in paragraph (1), at the end of the table insert—

(**a**) 2014 asp 16.
(**b**) S.S.I. 2015/128, to which there are amendments not relevant to these Regulations.
(**c**) There are amendments to regulation 4 of S.S.I. 2015/128 which are not relevant to these Regulations.

4	Scottish aggregates tax	In relation to a return made under regulations made under section 23 (duty to make returns and pay tax) of the AT(S) Act 2024(**a**), the filing date.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
20th January 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 4 (relevant date) of the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015 ("the 2015 Regulations") by inserting a new row at the end of the table in regulation 4(1) of the 2015 Regulations.

The effect of inserting this new row into that table is that, for the purposes of section 217(1) (interest on unpaid tax) of the Revenue Scotland and Tax Powers Act 2014 ("the 2014 Act"), in relation to Scottish aggregates tax, where a tax return is made under regulations made under section 23 (duty to make returns and pay tax) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024, the "relevant date" from which interest on an amount of unpaid Scottish aggregates tax becomes payable is the filing date for the return.

The term "the filing date" is defined for this purpose in the 2015 Regulations by reference to the definition of that term in section 82 of the 2014 Act which provides that, in relation to a tax return, "the filing date" is the date by which that return requires to be made by or under any enactment.

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(**a**) 2024 asp 14.

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