SCOTTISH STATUTORY INSTRUMENTS

2026 No. 18

TAXES

The Revenue Scotland and Tax Powers Act (Involved Third Party) Amendment Order 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 Order in exercise of the powers conferred by section 142(3) of the Revenue Scotland and Tax Powers Act 2014(**a**) and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Revenue Scotland and Tax Powers Act (Involved Third Party) Amendment Order 2026 and comes into force on 1 April 2026.

Amendment of the Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015

2.—(1) The Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015(**b**) is amended as follows.

(2) After article 2 (Involved third parties - Scottish landfill tax) insert—

"Involved third parties - Scottish aggregates tax

3.—(1) For the purposes of section 142(3) (power to inspect business premises of involved third parties) of the Revenue Scotland and Tax Powers Act 2014—

(a) any person involved (in any capacity) with the commercial exploitation of taxable aggregate is an *"involved third party"*,

(b) any documents relating to the commercial exploitation of taxable aggregate mentioned in sub-paragraph (a) are *"relevant documents"*, and

(c) Scottish aggregates tax(**c**) is a *"relevant devolved tax"*.

(2) For the purposes of this article—

(**a**) 2014 asp 16.
(**b**) S.S.I. 2015/37.
(**c**) Section 3(3) of the Revenue Scotland and Tax Powers Act 2014 provides that "devolved taxes" has the meaning given by section 80A(4) of the Scotland Act 1998 (c. 46). Section 80A(4) of the Scotland Act 1998 provides that, in that Act, "devolved tax" means a tax specified in Part 4A of that Act as a devolved tax. Section 80M(1) in Part 4A of the Scotland Act 1998 provides that Scottish aggregates tax is a devolved tax.

"commercial exploitation" has the same meaning as in section 7 (commercial exploitation) of the AT(S) Act 2024(**a**),

"Scottish aggregates tax" has the same meaning as in section 1(1) (the tax) of the AT(S) Act 2024, and

"taxable aggregate" has the same meaning as in section 5 (taxable aggregate) of the AT(S) Act 2024.".

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 Order)

This Order amends the Revenue Scotland and Tax Powers Act (Involved Third Party) Order 2015 ("the 2015 Order") by inserting a new article 3 into the 2015 Order with effect from 1 April 2026 which makes provision in relation to Scottish aggregates tax.

The new article 3 being inserted into the 2015 Order specifies for the purposes of section 142(3) of the Revenue Scotland and Tax Powers Act 2014 that Scottish aggregates tax is a "relevant devolved tax" and specifies the persons who are classed as an "involved third party" and the documents which are classed as "relevant documents" in relation to Scottish aggregates tax.

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(**a**) 2024 asp 14.

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