SCOTTISH STATUTORY INSTRUMENTS

2025 No. 376

TAXES

The Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Amendment Regulations 2025

Made - - - -	*25th November 2025*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 245(2) of the Revenue Scotland and Tax Powers Act 2014(**a**) and all other powers enabling them to do so.

In accordance with section 254(3)(p) 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 Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Amendment Regulations 2025 and come into force on 1 April 2026.

Amendment of the Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015

2. The Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015(**b**) are amended in accordance with regulation 3.

3. At the end of regulation 3(1) omit "." and insert ", the Landfill Tax (Scotland) Act 2014(**c**) or the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024(**d**).".

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
25th November 2025

(**a**) 2014 asp 16.
(**b**) S.S.I. 2015/129.
(**c**) 2014 asp 2.
(**d**) 2024 asp 14.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make legislative amendments so that where a review or appeal under Part 11 of the Revenue Scotland and Tax Powers Act 2014 ("the Act") is in progress, a taxpayer may make an application to Revenue Scotland to postpone the payment of tax, penalty or interest in relation to either a liability for aggregates tax under the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 or a liability for Scottish landfill tax under the Landfill Tax (Scotland) Act 2014, notwithstanding the provision in section 245 of the Act that in such a situation tax, penalty and interest are due and payable. As provided for in the Revenue Scotland and Tax Powers Act (Postponement of Tax Pending a Review or Appeal) Regulations 2015, a postponement can be granted if Revenue Scotland considers that there are exceptional circumstances.

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