SCOTTISH STATUTORY INSTRUMENTS

2025 No. 375

TAXES

The Revenue Scotland and Tax Powers Act (Record Keeping) Amendment Regulations 2025

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

The Scottish Ministers make the following Regulations in exercise of the powers conferred by section 74(9) and (10) of the Revenue Scotland and Tax Powers Act 2014(**a**) and section 18(5) and (6) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024(**b**) and all other powers enabling them to do so.

In accordance with section 61(1) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament(**c**).

Citation and commencement

1. These Regulations may be cited as the Revenue Scotland and Tax Powers Act (Record Keeping) Amendment Regulations 2025 and come into force on 1 December 2025.

Amendment of the Revenue Scotland and Tax Powers Act (Record Keeping) Regulations 2015

2. The Revenue Scotland and Tax Powers Act (Record Keeping) Regulations 2015(**d**) are amended in accordance with regulation 3.

3. After regulation 4 insert—

"**Records in respect of Scottish aggregates tax**

5. A registrable person (as defined in section 18(7) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024) is obliged to keep the following records—

(a) the person's business and accounting records (including stock records);

(b) an aggregates tax account in such form and containing such particulars as may be specified in a notice published by Revenue Scotland (and not subsequently withdrawn);

(**a**) 2014 asp 16.
(**b**) 2024 asp 14.
(**c**) The powers to make these Regulations are exercised together by virtue of section 33(2) of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10). The Order is subject to the affirmative procedure by virtue of section 33(3) of that Act.
(**d**) S.S.I. 2015/130.

(c) all invoices (including aggregates invoices as defined in the Scottish Aggregates Tax (Administration) Regulations 2025(**a**)) and similar documents issued to the person and copies of such invoices and similar documents issued by the person;

(d) all credit or debit notes or other documents received by the person which evidence an increase or decrease in the amount of any consideration for a relevant transaction, and copies of such documentation as are issued by the person;

(e) documentary evidence (including the workings and all relevant background documents) necessary to explain and support any calculation of the weight of taxable or exempt aggregate;

(f) transfer notes, haulage slips or other documentation that relates to material that is brought into or taken from a site;

(g) documentary evidence regarding the adjustment of an entry concerning the amount of Scottish aggregates tax for which the person is liable to account;

(h) documentary evidence regarding amounts of aggregate which have been dumped or disposed of to landfill;

(i) documentary evidence regarding any claim by the registrable person for any tax credit claimed in respect of Scottish aggregates tax including, wherever relevant, evidence of insolvency and liquidation or export and end use and, in each case, regarding any relevant surrounding circumstances; and

(j) any other such other records as may be specified by a notice published by Revenue Scotland (and not subsequently withdrawn).

6. A person who is exempt from registration by virtue of regulations under section 18(5) of the Aggregates and Devolved Taxes Administration (Scotland) Act 2024 is obliged to keep the following records—

(a) such records as are necessary to demonstrate eligibility for that exempt status; and

(b) any other such other records as may be specified by a notice published by Revenue Scotland (and not subsequently withdrawn).”.

IVAN McKEE
Authorised to sign by the Scottish Ministers

St Andrew’s House,
Edinburgh
25th November 2025

(**a**) S.S.I. 2025/374.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Revenue Scotland and Tax Powers Act (Record Keeping) Regulations 2015 to make provision for the records that must be preserved by registrable persons, and certain parties made exempt from registration, under the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024.

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