STATUTORY INSTRUMENTS

2026 No. 355

AGGREGATES LEVY

The Scotland Act 2016, Section 18 (Disapplication of UK Aggregates Levy) (Appointed Day) Regulations 2026

Made - - - - *23rd March 2026*

The Treasury make these Regulations in exercise of the power conferred by section 18(4) of the Scotland Act 2016(**a**).

Citation

1. These Regulations may be cited as the Scotland Act 2016, Section 18 (Disapplication of UK Aggregates Levy) (Appointed Day) Regulations 2026.

Appointed Day

2. 1st April 2026 is the day appointed for the purposes of section 18(4) of the Scotland Act 2016 (disapplication of UK aggregates levy).

Taiwo Owatemi
Christian Wakeford
23rd March 2026 Two of the Lords Commissioners of His Majesty's Treasury

(**a**) 2016 c. 11.

EXPLANATORY NOTE

(This note is not part of the Regulations)

1st April 2026 is the day appointed by these Regulations under section 18(4) of the Scotland Act 2016 as when the amendments made under section 18(3), and Schedule 1 to, the Scotland Act 2016 come into effect. These amendments will disapply UK aggregates levy to Scotland in relation to commercial exploitation of aggregate which takes place on or after that date.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is appointed day regulations.

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