SCOTTISH STATUTORY INSTRUMENTS

2026 No. 167

AGGREGATES TAX

The Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026

Made - - - -	*19th March 2026*
Coming into force - -	*1st April 2026*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 7(10), 15(1), 22, 26(1), 34(1) and 35(1) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024(**a**) and all other powers enabling them to do so.

In accordance with section 61(1) of that Act, a draft of this instrument has been laid before and approved by resolution of the Scottish Parliament(**b**).

Citation and commencement

1. These Regulations may be cited as the Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026 and come into force on 1 April 2026.

Amendment of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024

2.—(1) Section 7 (commercial exploitation) of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 is amended in accordance with paragraph (2).

(2) After subsection (9), insert—

"(9A) But the exploitation is not to be taken to occur in Scotland if the quantity of aggregate is, or derives from, any aggregate in respect of which—

(a) there has been a previous occasion on which a charge to aggregates levy on that aggregate has arisen under the Finance Act 2001(**c**), and

(b) at least some of the aggregates levy previously charged on that aggregate is either—

(i) aggregates levy in respect of which there is or was no entitlement to a tax credit, or

(**a**) 2024 asp 14.
(**b**) 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). These Regulations are subject to the affirmative procedure by virtue of section 33(3) of that Act.
(**c**) 2001 c. 9.

(ii) aggregates levy in respect of which any entitlement to a tax credit is or was an entitlement to a tax credit of an amount less than the amount of the aggregates levy charged on it.".

Amendment of the Scottish Aggregates Tax (Administration) Regulations 2025

3.—(1) The Scottish Aggregates Tax (Administration) Regulations 2025(**a**) are amended in accordance with paragraphs (2) to (9).

(2) In regulation 11(2) (notification of cessation of taxable activities), for "Regulation 9(1)(b)" substitute "regulation 9(1)(b)".

(3) In regulation 12(3) (changes in particulars)—

(a) in sub-paragraph (a), for "paragraph (2)" substitute "paragraph (1)(a)",

(b) in sub-paragraph (b), for "paragraphs (3) and (4)" substitute "paragraph (1)(b) and (c)".

(4) In regulation 13(4)(d) (transfer of a going concern), for "will apply to the transferor" substitute "will apply to the transferee".

(5) In regulation 15(3) (bankruptcy or incapacity of registrable persons), after "cease to" insert "so".

(6) In regulation 20(1)(a) (direction regarding appointment of tax representative), for "retax" substitute "tax".

(7) In regulation 29, in the definition of "claim", for "are" substitute "is".

(8) In regulation 34(1)(b) (attribution of payments), for "taxable aggregate" substitute "taxable aggregate or not".

(9) In regulation 37 (tax credits in relevant circumstances)—

(a) in paragraph (2)(a), before "is moved outwith Scotland" insert "subject to paragraph (2A),",

(b) in paragraph (2)(e)(ii), omit "of",

(c) after paragraph (2), insert—

"(2A) The relevant circumstances condition in paragraph (2)(a) will not be met where—

(a) the aggregate in question is, or derives from, aggregate in respect of which section 7(9) of the Act has applied, or

(b) the movement of the aggregate in question outwith Scotland is not carried out by, or on behalf of, the registered person mentioned in paragraph (1)(a) and (b).",

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

(d) in paragraph (4), omit "of" in the second place where it appears.

IVAN MCKEE
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
19th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 ("the Act") and the Scottish Aggregates Tax (Administration) Regulations 2025 ("the Administration Regulations").

Regulation 2(2) amends section 7 (commercial exploitation) of the Act to make provision about the circumstances in which the exploitation of a quantity of aggregate is not taken to occur in Scotland for the purposes of section 7(8) of the Act. Regulation 2(2) inserts a new subsection (9A) into section 7 of the Act to provide that the exploitation of a quantity of aggregate is not to be taken to occur in Scotland if two cumulative conditions are met.

Regulation 3 amends the Administration Regulations to make a number of drafting amendments to improve the clarity of those Regulations and to correct typographical errors, as well as to make substantive amendments to regulation 37 (tax credits in relevant circumstances).

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