

Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Groupings of Amendments for Stage 3

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 3 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

Group 1: Scottish aggregates tax: information on register

1

Group 2: Scottish aggregates tax: group treatment of companies

2, 3

Group 3: Scottish aggregates tax: minor amendments

4, 5

Group 4: Devolved taxes: refusal of repayment claim where other tax not paid

6, 7

THIS IS NOT THE MARSHALLED LIST

Amendments in debating order

Group 1: Scottish aggregates tax: information on register

Ivan McKee

- 1 In section 17, page 13, line 22, after <apply> insert <which is contained in—
- <(a) an Act of the Scottish Parliament,
 - (b) an instrument made under an Act of the Scottish Parliament, or
 - (c) any other enactment which, if contained in an Act of the Scottish Parliament, would be within the legislative competence of the Parliament.>

Group 2: Scottish aggregates tax: group treatment of companies

Ivan McKee

- 2 In section 29, page 20, line 36, leave out subsection (8) and insert—
- <(8) Where an application referred to in subsection (7) is made, Revenue Scotland may—
 - (a) grant the application with effect from such time as Revenue Scotland specifies by written notice to the members of the group, or
 - (b) refuse the application.>

Ivan McKee

- 3 In section 29, page 21, line 1, leave out <(a) or (c)>

Group 3: Scottish aggregates tax: minor amendments

Ivan McKee

- 4 In section 45A, page 29, line 4, after <30A> insert <of the AT(S) Act 2024>

Ivan McKee

- 5 In section 47, page 29, line 22, leave out <conduct or that failure (as the case may be)> and insert <failure>

Group 4: Devolved taxes: refusal of repayment claim where other tax not paid

Ivan McKee

- 6 After section 51, insert—
- <Refusal of repayment claim where other tax not paid**
 - (1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.
 - (2) In schedule 3 (claims for relief from double assessment and for repayment), in paragraph 12, after sub-paragraph (2) insert—

THIS IS NOT THE MARSHALLED LIST

- “(3) If a person who has made a claim has failed to pay to Revenue Scotland an amount (whether of tax, penalty or interest) other than the amount which is the subject of the claim, Revenue Scotland need not give effect to the claim to the extent of that failure.”.>

Ivan McKee

- 7 Leave out section 52

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