

# Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

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## Marshalled List of Amendments selected for Stage 3

The Bill will be considered in the following order—

Sections 1 to 62

Long Title

Amendments marked \* are new (including manuscript amendments) or have been altered.

### Section 17

**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.>

### Section 29

**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)>

### Section 45A

**Ivan McKee**

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

## Section 47

**Ivan McKee**

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

## After section 51

**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—
  - “(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.”.>

## Section 52

**Ivan McKee**

- 7 Leave out section 52

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