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Finance and Public Administration Committee

The Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026



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Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund.

(e) matters relating to the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



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Background

1. At its meeting of 24 February 2026, the Finance and Public Administration Committee considered the Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026 [draft].
2. The report summarises the Committee's consideration of the instrument.

The Instrument

3. The Policy Note states that under the 2024 Act the “commercial exploitation of a quantity of aggregate is taken to occur in Scotland” when—
 1. the aggregate is located in Scotland when it is subject to exploitation, or
 1. where the aggregate is subject to exploitation as a result of movement of aggregate to Scotland from a place in the UK or from UK waters.
4. Regulation 2 inserts a new subsection (9A) “into section 7 of the [2024] 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”—
 1. any aggregate in respect to which there has been a previous occasion on which a charge to UK Aggregates Levy (“UKAL”) on that aggregate has arisen under the Finance Act 2001 and
 1. where, in respect of at least some of the UKAL previously charged on that aggregate, there is or was no entitlement to a 100% UKAL tax credit.
5. Regulation 3 amends the Scottish Aggregates Tax (Administration) Regulations 2025¹ “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)”.
6. The Policy Note further states that several impact assessments have been carried out and have not highlighted any unintended consequences.
7. The business impact of these draft regulations has been considered in a Business and Regulatory Impact Assessment² (BRIA). The BRIA provides details of the consultation undertaken by the Scottish Government and notes that the approach taken in the Regulations “reflects feedback from stakeholder engagement through the SAT expert advisory group, and meetings with aggregate firm representatives”.

Delegated Powers and Law Reform Committee consideration

8. The Delegated Powers and Law Reform (DPLR) Committee considered the instrument on 11 February 2026 and reported on it in its 17th Report, 2026³. The DPLR Committee made no recommendations in relation to the instrument.

Consideration of the Finance and Public Administration Committee

9. 1. At its meeting on 24 February 2026, the Committee took evidence on the instrument from Ivan McKee MSP, Minister for Public Finance ('the Minister') and Scottish Government officials. In his opening statement, the Minister set out the Scottish Government's reasons for laying the instrument.

10. Following questions, the Minister moved the following motion—

S6M-20639⁴ - That the Finance and Public Administration Committee recommends that the Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026 [draft] be approved.

11. Motion S6M-20639 was agreed to without division. The Finance and Public Administration Committee therefore recommends that the Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026 [draft] be approved.

- [1] The Scottish Aggregates Tax (Administration) Regulations 2025. (2025). Retrieved from <https://www.legislation.gov.uk/sdsi/2025/9780111063705/contents>
- [2] Scottish Aggregates Tax (Miscellaneous Amendments) Regulations 2026: business and regulatory impact assessment. (2026). Retrieved from <https://www.gov.scot/publications/scottish-aggregates-tax-miscellaneous-amendments-regulations-2026-business-regulatory-impact-assessment/pages/1/>
- [3] The Scottish Parliament. (2026). Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 10 February 2026. Retrieved from <https://bprcdn.parliament.scot/published/DPLR/2026/2/11/22e7e192-010e-45a9-bb77-94c5275f42f9/DPLRS062026R17.pdf>
- [4] Scottish Aggregates Tax (Miscellaneous Amendment) Regulations 2026 [draft]. (2026). Retrieved from <https://www.parliament.scot/chamber-and-committees/votes-and-motions/S6M-20639>

