

Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Child Rights and Wellbeing Impact

Full Assessment Not Required Declaration

CRWIA Stage 1 – Screening

Brief Summary

Introduced in 2002, the UK Aggregates Levy (“UKAL”) is an environmental tax on commercially exploited aggregate.

The Scotland Act 2016 empowered the Scottish Parliament to legislate for a tax on the commercial exploitation of aggregate in Scotland to replace the UKAL.

The Aggregates Tax and Devolved Taxes Administration (Scotland) Bill (“the Bill”) will set out the key arrangements for a devolved tax on the commercial exploitation of aggregates in Scotland, including to provide for its administration by Revenue Scotland. The Bill will set out:

- Key concepts – including what aggregate is taxable, what aggregates and processes are exempt from the tax, what commercial exploitation is and who is liable to pay the tax.
- Tax Administration – including rules regarding payment and administration of the tax and integration with the existing Scottish tax administration framework.
- Enforcement – including rules regarding enforcement of the tax, penalties and integration with the existing Scottish Tax administration framework.
- Devolved tax measures – amendments to existing Scottish tax administration framework which relate to Scottish Landfill Tax and Land and Buildings Transaction Tax, intended to support efficient and effective collection of tax.

The Bill will not set out the specific rate of tax to be charged – this and relevant issues, notably about specifics of tax administration, will be set out in secondary legislation.

Start date of relevant proposal: “go live” date for the tax.

Start date of CRWIA process: January 2022 (beginning of work to develop the Bill).

Which aspects of the relevant proposal currently affects or will affect children and young people up to the age of 18?

The Bill will not affect children and young people up to the age of 18. The devolved tax will be charged on crushed rock, sand and gravel. It will be accounted for by primary aggregate-producing quarries and wharves at the point of commercial exploitation and will not significantly change the current tax landscape under the UKAL.

If the cost of the tax is passed to the consumer, this will not have any adverse effects on children and young people as the effects would be even to all customers purchasing goods containing aggregate materials.

Which groups of children and young people are currently or will be affected by the relevant proposal?

No groups of children or young people will be affected.

Explanation why CRWIA is not required:

No stage 2 CRWIA will be required for the Bill. The proposal relates to a tax on the commercial exploitation of crushed rock, sand and gravel, replacing an existing UK-wide tax. The proposal will not have any adverse impacts on the rights or wellbeing of children and young people in Scotland as the tax will be accounted for by producers of primary aggregate and, although it is expected that cost of the tax will be passed on to customers, children and young people are not expected to be significant consumers of crushed rock, sand and gravel.

I confirm that the decision to not carry out a Children's Rights and Wellbeing Impact assessment has been authorised by:

Alex Doig: Deputy Director, Land and Environmental Tax

7 November 2023



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The Scottish Government
St Andrew's House
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ISBN: 978-1-83521-621-7 (web only)

Published by The Scottish Government, November 2023

Produced for The Scottish Government by APS Group Scotland, 21 Tennant Street, Edinburgh EH6 5NA
PPDAS1382534 (11/23)

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