

# **Aggregates Tax and Devolved Taxes Administration (Scotland) Bill**

**Fairer Scotland Duty**

**Full Assessment Not Required Declaration**

## **Fairer Scotland Duty - Assessment Not Required Declaration**

Policy Title: Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Directorate: Tax and Revenues

Division: Land and Environmental Tax

Team: Fully Devolved Taxes

Policy Lead: responsible for taking the decision: Jonathan Waite

### **Rationale for Decision**

The Scotland Act 2016 devolved, to the Scottish Parliament, power to tax the commercial exploitation of aggregate in Scotland. The Aggregates Tax and Devolved Tax Administration (Scotland) Bill makes provision for the devolved tax, which will replace the existing UK tax.

Scottish Aggregates Tax will be a tax on crushed rock, sand and gravel. The Bill will primarily and directly affect producers of primary aggregate who will be liable to register, make tax returns and pay tax to Revenue Scotland in relation to the tax.

In light of the nature of this devolved tax, and the fact that the Bill largely retains core aspects of the existing UK tax, it is not expected to have any impacts on inequality for socio-economically disadvantaged groups.

The Scottish Government will continue to consider the Fairer Scotland duty throughout the development of relevant secondary legislation and implementation of the tax.

### **I confirm that the decision to not carry out a full Fairer Scotland assessment has been authorised by:**

Alex Doig: Deputy Director, Land and Environmental Tax

7 November 2023



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