

FOI 202300344965**CORRESPONDENCE BETWEEN SG AND UKG – AGGREGATES LEVY DEVOLVED TAXES TEAM**

Exemptions under section s.38(1) of FOISA (Personal data of a third party) have been replaced with [REDACTED]

1. Email chain/Meeting Request between HMT and SG officials

FW: Aggregates Levy Devolution
 [redacted] - HMT <[redacted]@hmtreasury.gov.uk>
 Required: [redacted] <[redacted]@gov.scot>; [redacted] - HMT <[redacted]@hmtreasury.gov.uk>; [redacted] [redacted]@gov.sot

05 August 2022 10:30-10:55 Microsoft Teams Meeting

-----Original Appointment-----

From: [redacted] - HMT <[redacted]@hmtreasury.gov.uk>

Sent: 02 August 2022 09:27

To: [redacted] - HMT; [redacted] - HMT; [redacted]

Subject: Aggregates Levy Devolution

When: 05 August 2022 10:30-10:55 (UTC+00:00) Dublin, Edinburgh, Lisbon, London.

Where: Microsoft Teams Meeting

Hi [redacted],

Thanks for getting in touch – hope you're well and enjoyed the long weekend up in Scotland.

We agree a discussion on the Aggregates Levy and your plans for devolution would be beneficial – and it would be great to meet the new member of your team.

Hopefully this time works for you both, but let me know if not.

Best,

[redacted]

[redacted] | **Policy Adviser – Environmental Tax**
 Business and International Tax | Energy and Transport Tax Team
 HM Treasury | 1 Horse Guards Road, London, SW1A 2HQ
www.gov.uk/hm-treasury | Twitter: [@hmtreasury](https://twitter.com/hmtreasury)

From: [redacted]@gov.scot <[redacted]@gov.scot>

Sent: 29 July 2022 12:43

To: [redacted] - HMT [redacted] <[redacted]@hmtreasury.gov.uk>

Subject: Aggregates Levy

Good Afternoon [redacted]

It's been a while since we caught up on the Aggregates Levy. We have appointed a new Bill Team Leader to take forward the legislation required for the devolution of the Levy. Would you like to have an introductory chat with him? Would also be good to update you on our planned approach.

Next week would be good for me as the diary is looking fairly clear at the moment but let me know what suits you.

Regards

[redacted]

Directorate of Tax and Revenues | Tax Division | Scottish Government
Area 3D-North, Victoria Quay, Edinburgh, EH6 6QQ

2. Meeting Request between SG & HMT

From: [redacted] <[redacted]@gov.scot>

Sent on: Tuesday, August 2, 2022 8:53:12 AM

To: [redacted] <[redacted]@hmtreasury.gov.uk>

Subject: Meeting Forward Notification: Aggregates Levy Devolution

Your meeting was forwarded

[redacted] has forwarded your meeting request to additional people.

Meeting

Aggregates Levy Devolution

Meeting Time

05 August 2022 10:30 - 05 August 2022 10:55

Recipients

[redacted]

From: <[redacted]@hmrc.gov.uk>

Sent on: Tuesday, February 14, 2023 9:01:54 AM

To: [redacted] @hmrc.gov.uk; [redacted] @hmrc.gov.uk;
[redacted]@hmrc.gov.uk; [redacted] [redacted]@revenue.scot>;
[redacted]@revenue.scot>
CC: [redacted]@hmrc.gov.uk; [redacted]@revenue.scot>; [redacted]@gov.scot>;
[redacted]@gov.scot>
Subject: Aggregates Levy (Scotland) Post Meet

Microsoft Teams meeting

From: <[redacted]@hmrc.gov.uk>
Sent on: Wednesday, March 8, 2023 3:17:49 PM
To: [redacted]@hmrc.gov.uk; [redacted]@revenue.scot>; [redacted]@gov.scot>;
[redacted]@gov.scot>; [redacted]@revenue.scot>; [redacted]@hmrc.gov.uk;
[redacted]@hmrc.gov.uk; [redacted]@hmrc.gov.uk
Subject: Aggregates Levy (Scotland) Post Meet 2

Microsoft Teams meeting

From: [redacted]@gov.scot>
Sent on: Tuesday, February 14, 2023
10:07:31 AM
To: [redacted]@hmrc.gov.uk
Subject: Accepted: FW: Aggregates Levy
(Scotland) Pre Meet

From: [redacted]@gov.scot>
Sent on: Wednesday, March 8, 2023 3:26:14
PM
To: [redacted]@hmrc.gov.uk
Subject: Accepted: Aggregates Levy
(Scotland) Post Meet 2

3. Meeting Requests between SG/HMT/HMRC

From: [redacted]@hmrc.gov.uk <[redacted]@hmrc.gov.uk>

Sent: 17 February 2023 16:51

To: [redacted]@revenue.scot>; [redacted]@revenue.scot>; [redacted]@gov.scot>; [redacted]@gov.scot>

Cc: [redacted]@hmrc.gov.uk; [redacted]@hmrc.gov.uk

Subject: Aggregates levy site register

Hi all,

Just to let you know I checked the analytics for our 'AGL register' page and there isn't much useful information to be gained. Over a 2 year period there have unfortunately been no items of feedback, though a handful of 'useful' votes. There were over 2,000 page views which is likely an underestimate as it depends on people accepting all cookies.

Have a good weekend.

[redacted]

Senior Policy Adviser | Excise & Environmental Taxes Policy | Indirect Tax | Customer Strategy & Tax Design
HM Revenue & Customs | 3/58, 100 Parliament Street, London SW1A 2BQ | [redacted]

4. Emails between SG and HMRC

From: <[redacted]@hmrc.gov.uk>

Sent on: Monday, July 4, 2022 1:06:36 PM

To: [redacted]@gov.scot>

Subject: RE: Aggregates Levy Manual

Hi [redacted]

Apologies for the delay in replying. I'm just checking this request on our side and will get back to you asap

OFFICIAL

From: [redacted]@gov.scot <[redacted]@gov.scot>

Sent: 28 June 2022 18:04

To: [redacted] (CS&TD Indirect Tax) [redacted]@hmrc.gov.uk>

Subject: Aggregates Levy Manual

Hi [redacted]

I understand HMRC have shared their unredacted Aggregates Levy manual with Revenue Scotland. It would be helpful if Revenue Scotland could share that with us in SG for some development work we are doing at the moment and I wanted to check if it would be okay for them to share with me?

Cheers

[redacted]

Directorate of Tax and Revenues | Tax Division | Scottish Government
Area 3D-North, Victoria Quay, Edinburgh, EH6 6QQ

5. Emails between SG and HMT

From: [redacted]@gov.scot>
Sent on: Thursday, December 9, 2021 11:59:03 AM
To: [redacted]@hmtreasury.gov.uk>
CC: [redacted]@revenue.scot>; [redacted]@gov.scot>;
[redacted]@hmtreasury.gov.uk>; zzHMRC_[redacted]@hmrc.gov.uk>;
zzHMRC_[redacted]@hmrc.gov.uk>;
zzHMRC_[redacted]@hmrc.gov.uk>;
zzHMRC_[redacted]@hmrc.gov.uk>; [redacted]@revenue.scot>
Subject: RE: Landfill Tax in England and Northern Ireland: Call for Evidence

Good Morning [redacted]

I just wanted to check in and see if you will still be available to meet before Christmas? Happy for you to suggest a date that works for you.

Thanks

[redacted]

From: [redacted]
Sent: 01 December 2021 16:25
To: [redacted]@hmtreasury.gov.uk>
Cc: [redacted]@revenue.scot>; [redacted]@gov.scot>; [redacted]@hmtreasury.gov.uk>;
zzHMRC_[redacted]@hmrc.gov.uk>; zzHMRC_[redacted]@hmrc.gov.uk>;
zzHMRC_[redacted]@hmrc.gov.uk>; zzHMRC_[redacted]@hmrc.gov.uk>;
[redacted]@revenue.scot>
Subject: RE: Landfill Tax in England and Northern Ireland: Call for Evidence

Afternoon [redacted]

Thanks for sharing the consultation document. I think it would be a good idea to catch up before Christmas. It might be sensible to try and get something in the diary for week before people get too busy.

It looks like the afternoon of Monday 6th or Tuesday the 7th would work best for us but please let me know if these days don't work and we can find something else. I've copied in [redacted] who is Head of Tax Compliance at Revenue Scotland, can you can add her to the meeting invite please.

Additionally, It might be useful if we could arrange a separate discussion on the Aggregates Levy consultation response as well.

Regards

[redacted]

6. Emails between SG and HMT

From: [redacted]@gov.scot>
Sent on: Thursday, August 5, 2021 9:55:40 AM
To: [redacted]@hmtreasury.gov.uk>
Subject: FW: New HMT contact on aggregates levy

Hi [redacted],

Hoping you are still available for an introductory chat on the Aggregates Levy.

I've had a look at our calendars and we are free:

18th August am
26th August pm
27th August pm

But please let me know if some other date/time suits you better.

Regards

[redacted]

From: [redacted]- HMT <[redacted]@hmtreasury.gov.uk>
Sent: 16 July 2021 15:27
To: [redacted]@gov.scot>; [redacted]@gov.scot>; [redacted]@gov.scot>; [redacted]@gov.scot>
Cc: [redacted] [redacted]@hmtreasury.gov.uk>; [redacted]@hmtreasury.gov.uk>; [redacted]@hmrc.gov.uk>; [redacted]@hmrc.gov.uk>; [redacted]@hmrc.gov.uk>; zzHMRC_[redacted]@hmrc.gov.uk>
Subject: New HMT contact on aggregates levy

Hi All,

I hope you're all well! I wanted to email to let you know I'm moving roles at the end of next week, with [redacted] taking on Aggregates Levy, overseen by [redacted] [redacted] works on Landfill Tax and Plastic Packaging Tax so the levy is a good fit for her!

It might be useful for you to have an intro chat over the coming weeks where you can also catch up on any developments since we've last spoken, but I shall leave that suggestion with you all!

Thank you for all your positive engagement to date on the levy which I'm sure will continue!

Thanks very much,

[redacted]

[redacted] (she/her) | **Policy Advisor | Environment and Resource Tax** | Energy and Transport Tax Team | Business and International Tax |

Yellow 1, HM Treasury, 1 Horse Guards Road, London, SW1A 2HQ

[redacted] | www.gov.uk/hm-treasury