

**Changes to legislation:** Scotland Act 2016, SCHEDULE 1 is up to date with all changes known to be in force on or before 16 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 1

Section 18

#### DISAPPLICATION OF UK AGGREGATES LEVY: FURTHER AMENDMENTS

##### Commencement Information

**II** [Sch. 1](#) in force at 23.5.2016 for specified purposes, see [s. 18](#)

- 1 Part 2 of The Finance Act 2001 (aggregates levy) is amended as follows.
- 2 (1) Section 17 (meanings of “aggregate” and “taxable aggregate”) is amended as follows.
  - (2) In subsection (5) (aggregate that has already been subjected to a charge) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
  - (3) In subsection (7) (interpretation), in the definition of “highway”, omit “the Roads (Scotland) Act 1984 or”.
- 3 (1) Section 19 (commercial exploitation) is amended as follows.
  - (2) In subsection (5) (interpretation of references to the exploitation of aggregate in the United Kingdom) for “the United Kingdom”, in both places, substitute “ England, Wales or Northern Ireland ”.
  - (3) In subsection (7)(a) (mixing of aggregate in permitted circumstances) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 4 In section 20(1)(a) (originating sites) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 5 (1) Section 24 (levy register) is amended as follows.
  - (2) In subsection (3) (taxable activity for the purposes of the register) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
  - (3) In subsection (6)(e) (registration of premises for landing of aggregate won from seabed) for “the United Kingdom”, in both places, substitute “ England, Wales or Northern Ireland ”.
- 6 In section 26(3) (offence of failing to provide security for levy) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 7 (1) Section 30 (credit for aggregates levy) is amended as follows.
  - (2) In subsection (1) (cases where provision for credit may be made)—
    - (a) in paragraph (a) (export of aggregate) after “United Kingdom” insert “ , from a place in England, Wales or Northern Ireland, ”, and
    - (b) after paragraph (a) insert—
      - “(aa) any of that aggregate is moved to Scotland, or to the sea adjacent to Scotland, in the form of aggregate;”.

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- (3) After subsection (5) insert—
- “(6) In subsection (1)(aa) the reference to the sea adjacent to Scotland is to so much of the territorial sea adjacent to the United Kingdom as is to be treated as adjacent to Scotland for the purposes of the Scotland Act 1998 (see section 126(2) of that Act).”
- 8           In section 44(a) (destination of receipts collected or received in Great Britain) for “Great Britain” substitute “ England and Wales ”.
- 9           In section 48(1) (interpretation of Part 2) in the definition of “United Kingdom waters”, in paragraph (a), after “Kingdom”, insert “ , except so much of that territorial sea as is to be treated as adjacent to Scotland for the purposes of the Scotland Act 1998 (see section 126(2) of that Act) ”.
- 10          In Schedule 4 (registration), in paragraph 8(2) (interpretation of references to taxable activity), for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 11          In Schedule 6 (evasion etc), in paragraph 4(1)(a) (preparations for evasion), for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 12          (1) Schedule 7 (information and evidence etc) is amended as follows.
- (2) In paragraph 11(1) (power to take samples) for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- (3) In paragraph 15 (interpretation), in the definition of “connected activities” for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.
- 13          In Schedule 23 to the Finance Act 2011 (data-gathering powers of HMRC), in paragraph 25(a) (relevant data-holders in relation to aggregates levy), for “the United Kingdom” substitute “ England, Wales or Northern Ireland ”.

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**Changes and effects yet to be applied to :**

- specified provision(s) amendment to earlier commencing S.I. 2017/455, reg. 3 by [S.I. 2019/1438 reg. 2](#)