



# Scotland Act 2016

## 2016 CHAPTER 11

### PART 2

#### TAX, BORROWING AND FINANCIAL INFORMATION

##### *Devolved taxes*

#### **18 Tax on commercial exploitation of aggregate**

(1) In Part 4A of the Scotland Act 1998, after the Chapter 5 inserted by section 17 insert—

#### **“CHAPTER 6**

#### **TAX ON COMMERCIAL EXPLOITATION OF AGGREGATE**

##### **80M Tax on commercial exploitation of aggregate**

- (1) A tax which is charged on aggregate when it is subjected to commercial exploitation in Scotland is a devolved tax.
- (2) The tax must not be chargeable when aggregate is subjected to commercial exploitation for fuel.
- (3) Aggregate is subjected to commercial exploitation for fuel—
  - (a) when the aggregate is used as fuel;
  - (b) when the aggregate is subjected to commercial exploitation for the purpose of extracting or producing anything capable of being used as fuel;
  - (c) when the aggregate becomes subject to an agreement to use it as mentioned in paragraph (a) or to subject it to commercial exploitation as mentioned in paragraph (b).”

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*Status: This is the original version (as it was originally enacted).*

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- (2) Tax may not be charged in accordance with that provision on commercial exploitation of aggregate which takes place before the date appointed under subsection (4).
- (3) In section 16(2) of the Finance Act 2001 (aggregates levy) for “the United Kingdom” substitute “England, Wales or Northern Ireland”.
- (4) Subsection (3) and Schedule 1 (further amendments relating to the disapplication of UK aggregates levy to Scotland) have effect in relation to commercial exploitation of aggregate which takes place on or after such date as the Treasury appoint in regulations made by statutory instrument.