



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 6

TAX ON COMMERCIAL EXPLOITATION OF AGGREGATE

Textual Amendments

F1 Pt. 4A Ch. 6 inserted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), ss. **18(1)**, 72(3)

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).]

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 6.