



# Scotland Act 1998

## 1998 CHAPTER 46

### [<sup>F1</sup>PART 4A

#### TAXATION]

### [<sup>F1</sup>CHAPTER 6

#### TAX ON COMMERCIAL EXPLOITATION OF AGGREGATE

#### [<sup>F1</sup>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).]

#### Textual Amendments

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

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 1998, Section 80M.