

POLICY NOTE

THE REVENUE SCOTLAND AND TAX POWERS ACT (POSTPONEMENT OF TAX PENDING A REVIEW OR APPEAL) AMENDMENT REGULATIONS 2025

SSI 2025/XXX

The instrument above was made in exercise of the powers conferred by 245(2) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”) and all other powers enabling Scottish Ministers to do so. The instrument is subject to the affirmative procedure.

Purpose of the instrument.

This instrument provides that, where a review or appeal is in progress, a taxpayer may make an application to Revenue Scotland to postpone payment of tax, penalties or interest in relation to a liability for Scottish Aggregates Tax or a liability for Scottish Landfill Tax.

Policy Objectives

Section 245(2) of the RSTPA 2014 confers on the Scottish Ministers a power to make regulations making provision for the postponement of any tax, penalty or interest pending reviews or appeals where there is a review or appeal ongoing under Part 11 of the RSTPA 2014.

On receipt of an application from a taxpayer to postpone payment of tax, penalties or interest in relation to a liability for Scottish Aggregates Tax or a liability for Scottish Landfill Tax while an appeal or review is in progress, Revenue Scotland may, while the review or appeal is pending, grant the application to postpone tax, penalties or interest in whole or in part and may impose in relation to the granting of the application any further conditions it considers appropriate but only if it is satisfied that there are exceptional circumstances and that these exceptional circumstances are such as to justify postponement. Where Revenue Scotland does not agree to postponement, the taxpayer has a right of appeal to the Scottish Tax Tribunals against that decision.

This instrument provides that where a review or appeal under Part 11 of the RSTPA 2014 is in progress, a taxpayer may make an application to Revenue Scotland to postpone the payment of tax, penalty or interest in relation to either a liability for Scottish Aggregates Tax under the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024 or a liability for Scottish Landfill Tax under the Landfill Tax (Scotland) Act 2014.

UN Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024 Compatibility

The Scottish Ministers have made the following statement regarding children’s rights.

In accordance with section 23(2) of the United Nations Convention on the Rights of the Child (Incorporation) (Scotland) Act 2024, the Scottish Ministers certify that, in their view, the Revenue Scotland And Tax Powers Act (Postponement Of Tax Pending A Review Or Appeal) Amendment Regulations 2025 are compatible with the UNCRC requirements as defined by section 1(2) of the Act.

EU Alignment Consideration

This instrument is not relevant to the Scottish Government's policy to maintain alignment with the EU.

Consultation

The provisions in this instrument were consulted on as part of a public consultation on the proposed administration regulations for SAT, including draft SSIs. The consultation opened on 24 January 2025 with a closing date of 21 March 2025. The consultation paper and draft SSI is available on the Scottish Government website¹. The material and views gathered through the consultation activities have informed the development of Scottish Aggregates Tax policy. Where permission has been given, responses have been published in full on the Scottish Government's consultation hub, Citizen Space². Key findings from the analysis and the Scottish Government's response are presented in the consultation analysis report available on the Scottish Government website³.

Impact Assessments

Equal opportunities – The Equalities Impact Assessment processes were completed while developing the secondary legislation and it was concluded that the instrument will have no negative impact on equality issues. This instrument does not relate to or impact on any of the relevant protected characteristics (age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation) either directly or indirectly.

Human rights – This instrument does not infringe on or affect any of the convention rights given domestic effect by the Human Rights Act 1998.

Child rights and wellbeing – The instrument will have no impact on the rights of children under the UNCRC requirements (as incorporated) or on the wellbeing of children.

Fairer Scotland – This instrument has not been assessed as having any impact in relation to inequalities arising from socio-economic disadvantage.

Consumer – There will not be any additional impacts on consumers in Scotland as a result of the provisions in this instrument.

Island communities – This instrument has not been assessed as being likely to have a significantly different effect on an island community compared with the effect on other communities.

Local government – The Scottish Aggregates Tax will replace UK Aggregates Levy in Scotland. The amendments as part of the secondary legislation will not result in any significant implications for local government. At present, four Scottish local authorities operate their own quarries and therefore directly pay UK Aggregates Levy where aggregate is commercially

¹ <https://www.gov.scot/publications/scottish-aggregates-tax-administration-regulations/>

² https://consult.gov.scot/taxation-and-fiscal-sustainability/scottish-aggregates-tax-proposed-admin-regulations/consultation/published_select_respondent

³ [Scottish Aggregates Tax - proposed administration regulations: consultation analysis - gov.scot](https://www.gov.scot/publications/scottish-aggregates-tax-administration-regulations/consultation-analysis-report)

exploited. This instrument is not expected to result in additional responsibilities or costs to local authorities.

Sustainable development – The Strategic Environment Assessment processes were completed while developing the secondary legislation and concluded that the instrument will have no impact on sustainable development, and no adverse effects on the environment.

A Business and Regulatory Impact Assessment (“BRIA”) will be published alongside this instrument which assesses the likely costs, benefits and risks that the secondary legislation will have on the public, private, or third sector.

Sustainable development – The instrument will have no impact on sustainable development.

Privacy impacts – No privacy impacts resulting from this legislation have been identified.

Financial Effects

The costs related to this instrument, which are the Revenue Scotland costs to administer the Scottish Aggregates Tax, are detailed in the [Financial Memorandum](#)⁴ prepared in respect of the Bill that preceded the Act and the [Financial Memorandum](#)⁵ prepared during the passage of the Bill.

Scottish Government
Tax and Revenue Directorate
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⁴ <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/aggregates-tax-and-devolved-taxes-administration-scotland-bill/introduced/financial-memorandum-accessible.pdf>

⁵ <https://www.parliament.scot/chamber-and-committees/committees/committee-reports/fpa/2024/4/29/stage-1-report-on-the-aggregates-tax-and-devolved-taxes-administration-scotland-bill#dp45966>