

**Changes to legislation:** Scotland Act 2016, Paragraph 7 is up to date with all changes known to be in force on or before 16 September 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

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

##### Commencement Information

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

- 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;”.
- (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).”

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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](#)