

PARLIAMENTARY BUREAU

DESIGNATION OF BILL AT STAGE 1

AGGREGATES TAX AND DEVOLVED TAXES ADMINISTRATION (SCOTLAND) BILL

1. The Aggregates Tax and Devolved Taxes Administration (Scotland) Bill was introduced in the Parliament on 14 November 2023 by the Deputy First Minister and Cabinet Secretary for Finance, Shona Robison MSP.

2. This Bill creates a new Scottish aggregates tax to replace the UK aggregates levy. The Bill also makes changes to the Revenue Scotland and Tax Powers Act 2014 in relation to the general administration of devolved taxes. These changes include:

- how Revenue Scotland can communicate with taxpayers
- powers to let Revenue Scotland automate some of its work (this could include work being done by devices such as computers)
- what Revenue Scotland can do in situations where a person is owed money from Revenue Scotland but also owes money to Revenue Scotland.

3. The Bill appears to engage the remits of the Finance Committee and the Net Zero, Energy and Transport Committee.

Finance and Public Administration Committee	The remit of the Finance Committee and Public Administration Committee includes consideration of matters relating to or affecting the revenue or expenditure of the Scottish Administration or other monies payable into or expenditure payable out of the Scottish Consolidated Fund. The Bill makes provision for a new tax and accordingly the Finance and Public Administration Committee's remit is engaged.
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Net Zero, Energy and Transport Committee	The remit of the Net Zero, Energy and Transport Committee includes consideration of certain matters falling within the responsibility of the Cabinet Secretary for Net Zero and Just Transition, which includes issues such as environmental protection and sustainable development. The Bill creates a new tax with environmental policy aims and accordingly the remit of the Net
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Zero, Energy and Transport
Committee is engaged.

4. It would appear that the Finance and Public Administration Committee has the primary interest in the Bill. Designation of one committee as lead committee does not preclude any other committee whose remit is engaged from considering the Bill if it wishes to do so.

5. The Bureau is invited to consider recommending to the Parliament by motion that it agrees, under Rule 9.6.1, to designate the Finance and Public Administration Committee as lead committee for consideration of Aggregates Tax and Devolved Taxes Administration (Scotland) Bill at Stage 1.

6. A draft motion can be found below.

Draft Parliamentary Bureau motion on the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill:

Designation of Lead Committee – That the Parliament agrees that the Finance and Public Administration Committee be designated as the lead committee in consideration of the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill at Stage 1.

**Parliamentary Business Team
November 2023**