

T: 0300 244 4000
E: scottish.ministers@gov.scot

Kenneth Gibson MSP
Convener
Finance and Public Administration Committee
The Scottish Parliament

18 March 2026

Formal switch-off of the UK Aggregates Levy in Scotland and introduction of the Scottish Aggregates Tax on 1 April 2026

I am writing to update the Committee on the formal switch-off of the UK Aggregates Levy in Scotland from 1 April 2026, and the introduction of Scottish Aggregates Tax from that date.

I can confirm that the Scottish Government and Revenue Scotland are fully prepared for the introduction of Scottish Aggregates Tax from 1 April 2026. All necessary primary and secondary legislation to support its introduction has now been laid in the Scottish Parliament, and Revenue Scotland has confirmed its operational readiness to administer the tax from that date. Its digital assurance review has been completed, with all recommendations addressed. HMRC has also confirmed that its IT programme and associated guidance work are complete, and that it is ready for UK Aggregates Levy to be switched off in Scotland on 1 April 2026 and for Scottish Aggregates Tax to come into operation in Scotland on 1 April 2026.

Reflecting this collective readiness, I have written to the Exchequer Secretary to the Treasury confirming my agreement to the making of regulations to disapply the UK Aggregates Levy in Scotland from 1 April 2026. His Majesty's Treasury intends to lay these regulations in the UK Parliament on 23 March 2026.

Yours sincerely,

IVAN MCKEE MSP

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St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot

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