



The Scottish Parliament  
Pàrlamaid na h-Alba

Published 6 February 2026  
SP Paper 992  
4th Report, 2026 (Session 6)

## Finance and Public Administration Committee

# The Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 [draft]



**Published in Scotland by the Scottish Parliamentary Corporate Body.**

---

All documents are available on the Scottish  
Parliament website at:  
<https://www.parliament.scot/documents>

For information on the Scottish Parliament contact  
Public Information on:  
Telephone: 0131 348 5000  
Textphone: 0800 092 7100  
Email: [info@parliament.scot](mailto:info@parliament.scot)

# Contents

|   |          |
|---|----------|
| <b>Background</b>   | <b>1</b> |
| <b>The Instrument</b>   | <b>2</b> |
| <b>Delegated Powers and Law Reform Committee consideration</b>          | <b>3</b> |
| <b>Consideration of the Finance and Public Administration Committee</b> | <b>4</b> |
| <b>Bibliography</b>   | <b>5</b> |

# Finance and Public Administration Committee

To consider and report on the following (and any additional matter added under Rule 6.1.5A)—

(a) any report or other document containing proposals for, or budgets of, public revenue or expenditure or proposals for the making of a Scottish rate resolution, taking into account any report or recommendations concerning such documents made by any other committee with power to consider such documents or any part of them;

(b) any report made by a committee setting out proposals concerning public revenue or expenditure;

(c) Budget Bills; and

(d) any other matter 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.

(e) matters relating to the National Performance Framework within the responsibilities of the Deputy First Minister, public service reform within the responsibility of the Cabinet Secretary for Finance and Local Government, and public administration.



[FPA.committee@parliament.scot](mailto:FPA.committee@parliament.scot)



0131 3485978

# Committee Membership



**Convener**  
**Kenneth Gibson**  
Scottish National Party



**Deputy Convener**  
**Michael Marra**  
Scottish Labour



**Patrick Harvie**  
Scottish Green Party



**Craig Hoy**  
Scottish Conservative  
and Unionist Party



**John Mason**  
Independent



**Liz Smith**  
Scottish Conservative  
and Unionist Party



**Michelle Thomson**  
Scottish National Party

# Background

1. At its meeting of 3 February 2026, the Finance and Public Administration Committee considered the Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 [draft].
2. The report summarises the Committee's consideration of the instrument.

# The Instrument

3. The Policy Note <sup>1</sup> explains that the instrument “specifies the first applicable rate of Scottish Aggregates Tax, as announced in the Scottish Budget 2026-27”.
4. The instruments sets, from 1 April 2026, the applicable rate of Scottish Aggregates Tax (SAT) at £2.16 per tonne of taxable aggregate.
5. The Policy Note states that several impact assessments have been carried out. The impact assessments have not highlighted any unintended consequences.
6. No Business and Regulatory Impact Assessment has been prepared “as no impact upon business, charities or voluntary bodies is foreseen”.
7. The Policy Note highlights that the Scottish Government has consulted “on the proposed administration regulations for SAT, including draft SSIs”.
8. The SFC forecasts <sup>2</sup> that SAT will raise £42 million in 2026-27.

# Delegated Powers and Law Reform Committee consideration

9. The DPLR Committee considered the instrument on 20 January 2026 and reported on it in its 8th Report, 2026<sup>3</sup>. The DPLR Committee made no recommendations in relation to the instrument.

# Consideration of the Finance and Public Administration Committee

10. At its meeting on 3 February 2026, the Committee took evidence on the instrument from the Ivan McKee MSP, Minister for Public Finance ('the Minister') and Scottish Government officials.
11. In his opening statement the Minister set out the Scottish Government's reasons for the laying of the instrument.
12. The Members discussed with the Minister why the SAT rate mirrors the English Aggregates Levy rate. The Minister explained that aligning the rates allows the Scottish Government to establish an accurate baseline for determining the Block Grant Adjustment.
13. The Minister indicated that the rate of SAT may diverge from the English Aggregates Levy rate in the future.
14. Following questions, the Minister moved the following motion—

S6M-20364<sup>4</sup> - That the Finance and Public Administration Committee recommends that the Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 [draft] be approved.

15. **Motion S6M-20364 was agreed to without division. The Finance and Public Administration Committee therefore recommends that the Scottish Aggregates Tax (Applicable Rate of Tax) Regulations 2026 [draft] be approved.**

- [1] Policy Note. (2026). Retrieved from [https://www.legislation.gov.uk/sdsi/2026/9780111064856/pdfs/sdsipn\\_9780111064856\\_en\\_001.pdf](https://www.legislation.gov.uk/sdsi/2026/9780111064856/pdfs/sdsipn_9780111064856_en_001.pdf)
- [2] Scottish Fiscal Commission. (2026). Scotland's Economic and Fiscal Forecasts. Retrieved from <https://fiscalcommission.scot/wp-content/uploads/2026/01/Scotlands-Economic-and-Fiscal-Forecasts-January-2026-revised-13-01-2026.pdf>
- [3] Delegated Powers and Law Reform Committee. (2026). Subordinate Legislation considered by the Delegated Powers and Law Reform Committee on 20 January 2026. Retrieved from <https://bprcdn.parliament.scot/published/DPLR/2026/1/22/417c5717-0e57-478f-a795-2ccc638b0809/DPLRS062026R8.pdf>
- [4] Scottish Parliament. (2026). S6M-20364. Retrieved from <https://www.parliament.scot/chamber-and-committees/votes-and-motions/S6M-20364>



