

Finance and Public Administration Committee  
8<sup>th</sup> Meeting 2026 (Session 6)  
Tuesday 24 February 2026

## Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Amendment Regulations 2026

### Purpose

1. The Committee is invited to take evidence from the Minister for Public Finance and Scottish Government officials in relation to the following Scottish Statutory Instrument (SSI), which is subject to the negative procedure.
2. More information about the instrument is summarised below:

**Title of instrument:** [Revenue Scotland and Tax Powers Act \(Interest on Unpaid Tax and Interest Rates in General\) Amendment Regulations 2026](#)

**Laid under:** [Revenue Scotland and Tax Powers Act 2014](#)

**Laid on:** 22/01/2026

**Procedure:** Negative

**Deadline for committee consideration:** 23 February 2026 (Advisory deadline for any committee report to be published)

**Deadline for Chamber consideration:** 2 March 2026 (Statutory 40-day deadline for any decision whether to annul the instrument)

**Commencement:** 1 April 2026

### Procedure

3. Under the negative procedure, an instrument is laid after it is made, and is subject to annulment by resolution of the Parliament for a period of 40 days beginning on the day it is laid.
4. Once laid, the instrument is referred to:
  - the Delegated Powers and Law Reform (DPLR) Committee, for scrutiny on various technical grounds, and
  - the Committee, whose remit includes the subject-matter of the instrument, for scrutiny on policy grounds.
5. Any MSP may propose, by motion, that the lead committee recommend annulment of the instrument. If such a motion is lodged, it must be debated at a meeting of the Committee, and the Committee must then report to the Parliament (by the advisory deadline referred to above).

6. If there is no motion recommending annulment, the lead committee is not required to report on the instrument.

## **Policy objectives**

7. The [Policy Note](#) (Annexe A) states that these regulations “specify the date from which interest on unpaid Scottish Aggregates Tax is payable”.
8. The regulations provide that “where a tax return is made under regulations made under section 23 of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024, the “relevant date” from which interest on an amount of unpaid SAT becomes payable is the filing date for the return”.

## **Impacts**

9. The Policy Note states that several impact assessments have been carried out. The impact assessments have not highlighted any unintended consequences.
10. The Scottish Government [has consulted on this instrument](#) (3.29-3.35). The consultation analysis noted that “respondents agreed that the provisions as drafted work as intended; therefore, no revisions have been to the regulations”.

## **Delegated Powers and Law Reform Committee consideration**

11. The DPLR Committee considered the instrument on 4 February 2026 and reported on it in its [16<sup>th</sup> Report, 2026](#). The DPLR Committee made no recommendations in relation to the instrument.

## **Next steps**

12. At this point in time, no motion recommending annulment has been lodged.
13. If Members have no points to raise, the Committee should note the instrument (that is, agree that it has no recommendations to make).

Committee Clerking Team  
February 2026

**POLICY NOTE****THE REVENUE SCOTLAND AND TAX POWERS ACT (INTEREST ON UNPAID TAX AND INTEREST RATES IN GENERAL) AMENDMENT REGULATIONS 2026****SSI 2026/17**

The instrument above was made in exercise of the power conferred by 217(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 negative procedure.

**Purpose of the instrument.**

This instrument amends the Revenue Scotland and Tax Powers Act (Interest on Unpaid Tax and Interest Rates in General) Regulations 2015 (SSI 2015/128) to specify the date from which interest on unpaid Scottish aggregated tax (“SAT”) is payable.

**Policy Objectives**

These Regulations specify the date from which interest on unpaid SAT is payable. This instrument provides that, where a tax return is made under regulations made under section 23 of the Aggregates Tax and Devolved Taxes Administration (Scotland) Act 2024, the “relevant date” from which interest on an amount of unpaid SAT becomes payable is the filing date for the return.

**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 (Interest on Unpaid Tax and Interest Rates in General) Amendment Regulations 2026 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**

A public consultation opened on 24 January 2025 on the proposed administration regulations for SAT, including draft SSIs, with a closing date of 21 March 2025. The consultation paper and draft SSI texts are available on the Scottish Government

website<sup>1</sup>. A full list of those consulted and the responses of those who agreed to the release of this information and the Scottish Government response has been published on the Scottish Government's website<sup>2</sup> and consultation platform, Citizen Space<sup>3</sup>.

## **Impact Assessments**

**Equalities and equal opportunities** - The Equalities Impact Assessment processes were completed while developing the SAT secondary legislation and concluded that the instrument will have no negative impact on equality issues. This instrument does not unlawfully discriminate in any way with respect to 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 is considered to be compatible with the convention rights under the Human Rights Act 1998. In particular, this instrument is considered to be compatible with the right to peaceful enjoyment of possessions under Article 1 Protocol 1 of the European Convention for the Protection of Human Rights and Fundamental Freedoms, in terms of which a State may nevertheless enforce such laws as it deems necessary to secure the payment of taxes.

**Child rights and wellbeing** - A Child rights and wellbeing impact assessment has been carried out in respect of this instrument and will be published on the legislation.gov.uk website. The overall conclusion was that this instrument will have no impact on children's rights under the UNCRC requirements (as incorporated into domestic law) or on children's wellbeing.

**Fairer Scotland** – This instrument should not have any direct implications for inequalities arising from socio-economic disadvantage.

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

**Island communities** – No new impacts have been identified for Island Communities in relation to the provisions of this instrument.

**Local government** – The amendment made by this instrument 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 exploited.

**Sustainable development** – The Strategic Environment Assessment processes were completed while developing the SAT secondary legislation and concluded that the

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<sup>1</sup> Scottish Aggregates Tax administration regulations: consultation - gov.scot (<https://www.gov.scot/publications/scottish-aggregates-tax-administration-regulations/>)

<sup>2</sup> Scottish Aggregates Tax - proposed administration regulations: consultation analysis - gov.scot (<https://www.gov.scot/publications/scottish-aggregates-tax-proposed-administration-regulations-consultationanalysis/>)

<sup>3</sup> Scottish Aggregates Tax - proposed administration regulations - Scottish Government consultations – Citizen Space (<https://consult.gov.scot/taxation-and-fiscal-sustainability/scottish-aggregates-tax-proposed-adminregulations/>)

instrument will have no impact on sustainable development, and no adverse effects on the environment.

A Business and Regulatory Impact Assessment (BRIA) was completed in relation to the secondary legislation making administrative provision in relation to SAT and can be accessed on the Scottish Government website here<sup>4</sup>.

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 SAT, are detailed in the Financial Memorandum<sup>5</sup> prepared in respect of the Bill that preceded the 2024 Act and the Financial Memorandum<sup>6</sup> prepared during the passage of the Bill.

Scottish Government  
Tax and Revenue Directorate  
January 2026

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<sup>4</sup> <https://www.gov.scot/publications/scottish-aggregates-tax-administration-regulations-businessregulatory-impact-assessment>

<sup>5</sup> <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/aggregates-tax-and-devolved-taxesadministration-scotland-bill/introduced/financial-memorandum-accessible.pdf>

<sup>6</sup> <https://www.parliament.scot/-/media/files/legislation/bills/s6-bills/aggregates-tax-and-devolved-taxesadministration-scotland-bill/introduced/financial-memorandum-accessible.pdf>