

## Aggregates Tax and Devolved Taxes Administration (Scotland) Bill — Stage 2

### Section 52

**Liz Smith**

**30** In section 52, page 33, line 26, at end insert—

- <(13) For the purposes of subsection (12), an amount of tax other than the amount which is the subject of the claim under section 107 is not to be treated as payable if the amount can be varied or set aside on review or appeal.>

### Section 56

**Liz Smith**

**31** In section 56, page 35, line 16, at end insert—

- <(3A) For the purposes of the definition of “credit” and “debit” in subsection (2), a sum is not to be treated as payable if the amount can be varied or set aside on review or appeal.>

### After section 57

**John Mason**

**32** After section 57, insert—

#### <Review of devolved taxes administration

- (1) Within one year of Royal Assent, the Scottish Ministers must prepare and publish a review of the administration of devolved taxes.
- (2) A review under subsection (1) must include—
  - (a) consideration of whether any changes are required to the Revenue Scotland and Tax Powers Act 2014,
  - (b) consideration of whether any changes are required to any other Act in relation to devolved taxes,
  - (c) any other matters that the Scottish Ministers consider appropriate.>

**John Mason**

**33** After section 57, insert—

#### <Land and Buildings Transaction Tax

##### **Retrospective effect of amendments made by the 2018 Order**

- (1) The following are to be treated as having had effect since 1 April 2015—
  - (a) the amendments made by article 2 of the 2018 Order,
  - (b) article 3 of the 2018 Order, as modified by subsection (2).
- (2) In article 3 of the 2018 Order, the reference to 30th June 2018 is to be read as a reference to 1 April 2015.

- (3) In this section, “the 2018 Order” means the Land and Buildings Transaction Tax (Group Relief Modification) (Scotland) Order 2018 (S.S.I 2018/222).>

**John Mason**

**34** After section 57, insert—

*<Land and Buildings Transaction Tax*

**Amendment of schedule 10 of the Land and Buildings Transaction Tax (Scotland) Act 2013**

- (1) The Land and Buildings Transaction Tax (Scotland) Act 2013 is modified as follows.
- (2) In schedule 10 (group relief), in paragraph 7, for “paragraph 10 applies” substitute “paragraphs 9 and/or 10 apply”.>

**John Mason**

**35** After section 57, insert—

*<Land and Buildings Transaction Tax*

**Amendment of schedule 10A of the Land and Buildings Transaction Tax (Scotland) Act 2013**

- (1) The Land and Buildings Transaction Tax (Scotland) Act 2013 is modified as follows.
- (2) In schedule 10A (sub-sale development relief), in paragraph 4(3), for “on which the first buyer entered into” substitute “of completion of”.>