

Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Groupings of Amendments for Stage 2

This document provides procedural information which will assist in preparing for and following proceedings on the above Bill. The information provided is as follows:

- the list of groupings (that is, the order in which amendments will be debated). Any procedural points relevant to each group are noted;
- the text of amendments to be debated on the day of Stage 2 consideration, set out in the order in which they will be debated. **THIS LIST DOES NOT REPLACE THE MARSHALLED LIST, WHICH SETS OUT THE AMENDMENTS IN THE ORDER IN WHICH THEY WILL BE DISPOSED OF.**

Groupings of amendments

Scottish aggregates tax: persons liable to pay tax in chain of supply

1, 2, 3, 4, 5

Scottish aggregates tax: group treatment of companies

6, 7, 13

Scottish aggregates tax: penalties

8, 9, 10, 11, 12, 14, 15, 16, 17

Devolved taxes: refusal of repayment claim where other tax not paid

18, 30

Devolved taxes: consultation on regulations on communications and automation

19, 20

Devolved taxes: set-off by Revenue Scotland

21, 22, 31, 23, 24, 25

**Review of devolved taxes administration and changes to Land and Buildings
Transaction Tax**

32, 33, 34, 35

**Scottish aggregates tax: procedure for regulations on excepted processes and tax
rate**

26, 27, 28, 29

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Amendments in debating order

Scottish aggregates tax: persons liable to pay tax in chain of supply

Ivan McKee

- 1 In section 8, page 8, line 5, after <that> insert <original>

Ivan McKee

- 2 In section 8, page 8, line 5, after <agreement> insert <(whether or not the chain of supply involves further agreements between the persons involved)>

Ivan McKee

- 3 In section 8, page 8, line 7, after first <the> insert <original>

Ivan McKee

- 4 In section 8, page 8, line 8, after <who> insert <, at the time of P's acquisition of the aggregate,>

Ivan McKee

- 5 In section 18, page 13, line 38, leave out <must> and insert <may>

Scottish aggregates tax: group treatment of companies

Ivan McKee

- 6 In section 30, page 21, line 23, after <Scotland> insert <immediately>

Ivan McKee

- 7 After section 30, insert—

<Group treatment: change to application or notification

A body corporate which has made—

- (a) an application under section 29(4) or (7), or
- (b) a notification under section 30(1) or (2),

must notify Revenue Scotland immediately if any information contained in or provided in connection with that application or notification becomes inaccurate.>

Ivan McKee

- 13 After section 45, insert—

<Failure to notify change to group treatment application or notification

- (1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.
- (2) After section 216D (as inserted by section 45(2)) insert—

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**“216DA Failure to notify change to group treatment application or notification:
Scottish aggregates tax**

- (1) This section applies to a person who fails to comply with section (*Group treatment: change to application or notification*).
- (2) The person is liable to a penalty of £250.”>

Scottish aggregates tax: penalties

Ivan McKee

- 8 In section 41, page 27, leave out lines 19 and 20

Ivan McKee

- 9 In section 42, page 28, leave out lines 1 to 8 and insert—

- <(3) Section 211 applies to a penalty under this section as it applies to a penalty under section 209.”>

Ivan McKee

- 10 After section 42, insert—

<Failure to keep records of production of exempt aggregate

- (1) The Revenue Scotland and Tax Powers Act 2014 is modified as follows.
- (2) After section 216A (as inserted by section 42(2)) insert—

**“216B Failure to keep records of production of exempt aggregate: Scottish
aggregates tax**

- (1) This section applies to a person who fails to keep or preserve records or documents as required under regulations made under section 18(5) of the AT(S) Act 2024.
- (2) The person is liable to a penalty of £1,000.”>

Ivan McKee

- 11 Leave out section 43

Ivan McKee

- 12 In section 44, page 28, line 29, leave out <43(2)> and insert <(Failure to keep records of production of exempt aggregate)(2)>

Ivan McKee

- 14 In section 47, page 29, leave out line 29

Ivan McKee

- 15 In section 47, page 29, line 31, after <section> insert <216A(1), 216B(1),>

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Ivan McKee

- 16 In section 47, page 29, line 31, after <216D(1)> insert <, 216DA(1)>

Ivan McKee

- 17 In section 47, page 30, line 6, at end insert—

<216FA Assessment of penalties under Chapter 5A

- (1) If a person becomes liable to a penalty under this Chapter, Revenue Scotland must—
 - (a) assess the penalty, and
 - (b) notify the person.
- (2) A penalty under this Chapter must be paid before the end of the period of 30 days beginning with the day on which the notification of the penalty is issued.
- (3) An assessment of a penalty under this Chapter—
 - (a) is to be treated for enforcement purposes as an assessment to tax, and
 - (b) may be combined with an assessment to tax.
- (4) An assessment of a penalty under this Chapter must be made within the period of 12 months beginning with whichever is the later of—
 - (a) the date on which the person became liable to the penalty, or
 - (b) the date on which Revenue Scotland first became aware of the person's liability to the penalty.>

Devolved taxes: refusal of repayment claim where other tax not paid

Ivan McKee

- 18 In section 52, page 33, line 24, leave out <an amount of a different tax to the tax> and insert <an amount of tax other than the amount>

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.”.>

Devolved taxes: consultation on regulations on communications and automation

Ivan McKee

- 19 In section 54, page 34, line 12, at end insert—

- <(2A) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (1) before the Scottish Parliament, the Scottish Ministers must consult such persons as they consider appropriate.>

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Ivan McKee

20 In section 55, page 34, line 24, at end insert—

- <(1A) Before laying a draft of a Scottish statutory instrument containing regulations under subsection (1) before the Scottish Parliament, the Scottish Ministers must consult such persons as they consider appropriate.>

Devolved taxes: set-off by Revenue Scotland

Ivan McKee

21 In section 56, page 35, line 5, after <section> insert <and section 251CA>

Ivan McKee

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

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

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.>

Ivan McKee

23 In section 56, page 35, line 17, after <to> insert <section 251CA and>

Ivan McKee

24 In section 56, page 35, line 24, at end insert—

<251CA No set-off where insolvency procedure has been applied

(1) This section applies where—

- (a) an insolvency procedure has been applied to a person, and
- (b) there is a post-insolvency credit in relation to that person.

(2) Revenue Scotland may not use the power under section 251C to set that post-insolvency credit against a pre-insolvency debit in relation to the person.

(3) In this section—

“post-insolvency credit” means a credit that—

- (a) became due after the insolvency procedure was applied to the person, and
- (b) relates to, or to matters occurring at, times after it was so applied,

“pre-insolvency debit” means a debit that—

- (a) arose before the insolvency procedure was applied to the person, or

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- (b) arose after that procedure was so applied but relates to, or to matters occurring at, times before it was so applied.
- (4) Subject to subsection (5), for the purposes of this section an insolvency procedure is to be taken to be applied to a person when—
 - (a) a bankruptcy order or winding up order or award of sequestration is made or an administrator is appointed in relation to the person,
 - (b) the person is put into administrative receivership,
 - (c) if the person is a corporation, the person passes a resolution for voluntary winding up,
 - (d) a voluntary arrangement comes into force in relation to the person,
 - (e) a deed of arrangement takes effect in relation to the person,
 - (f) the person's estate becomes vested in any other person as the person's trustee under a trust deed (within the meaning of the Bankruptcy (Scotland) Act 2016), or
 - (g) the person becomes subject to any other kind of arrangement analogous to those described in paragraphs (a) to (f), anywhere in the world.
- (5) In this section, references to the application of an insolvency procedure to a person do not include—
 - (a) the application of an insolvency procedure to a person at a time when another insolvency procedure applies to the person, or
 - (b) the application of an insolvency procedure to a person immediately upon another insolvency procedure ceasing to have effect.
- (6) For the purposes of this section—
 - (a) a person is to be treated as being in administrative receivership throughout any continuous period for which there is an administrative receiver of that person (disregarding any temporary vacancy in the office of receiver), and
 - (b) the reference in subsection (4)(b) to a person being put into administrative receivership is to be interpreted accordingly.
- (7) In this section—
 - “administrative receiver” means an administrative receiver within the meaning of section 251 of the Insolvency Act 1986 or Article 5(1) of the Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19)),
 - “administrator” means a person appointed to manage the affairs, business and property of another person under schedule B1 of that Act or schedule B1 of that Order,
 - “deed of arrangement” means a deed of arrangement registered in accordance with Chapter 1 of Part 8 of the Insolvency (Northern Ireland) Order 1989,
 - “voluntary arrangement” means a voluntary arrangement approved in accordance with Part 1 or Part 8 of the Insolvency Act 1986 or Part 2 or Chapter 2 of Part 8 of the Insolvency (Northern Ireland) Order 1989.”>

Ivan McKee

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Land and Buildings Transaction Tax

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—

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<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”.>

Scottish aggregates tax: procedure for regulations on excepted processes and tax rate

Ivan McKee

- 26** In section 58, page 36, line 5, after <sections> insert <4(4),>

Ivan McKee

- 27** In section 58, page 36, line 5, after <20> insert <and the first regulations under section 12(3)>

Ivan McKee

- 28** In section 58, page 36, line 6, at beginning insert <The second and subsequent>

Ivan McKee

- 29** In section 58, page 36, line 12, leave out <4(4),>

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