
STATUTORY INSTRUMENTS

2026 No. 355

AGGREGATES LEVY

**The Scotland Act 2016, Section 18 (Disapplication of UK
Aggregates Levy) (Appointed Day) Regulations 2026**

Made - - - - 23rd March 2026

The Treasury make these Regulations in exercise of the power conferred by [section 18\(4\)](#) of the [Scotland Act 2016](#)⁽¹⁾.

Citation

1. These Regulations may be cited as the Scotland Act 2016, Section 18 (Disapplication of UK Aggregates Levy) (Appointed Day) Regulations 2026.

Appointed Day

2. 1st April 2026 is the day appointed for the purposes of section 18(4) of the Scotland Act 2016 (disapplication of UK aggregates levy).

23rd March 2026

*Taiwo Owatemi
Christian Wakeford*
Two of the Lords Commissioners of His
Majesty's Treasury

(1) [2016 c. 11](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

1st April 2026 is the day appointed by these Regulations under section 18(4) of the Scotland Act 2016 as when the amendments made under section 18(3), and Schedule 1 to, the Scotland Act 2016 come into effect. These amendments will disapply UK aggregates levy to Scotland in relation to commercial exploitation of aggregate which takes place on or after that date.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is appointed day regulations.