

Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Equality Impact

Full Assessment Not Required Declaration

Equality Impact Assessment - Assessment Not Required Declaration

Policy Title: Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

Will individuals have access to, or be denied access to, a service or function as a result of your policy or the changes you propose to make? - No

Will the implementation of your policy, directly or indirectly, result in: individuals being employed; a change in staffing levels, terms and conditions, employer or location? – No

Is there a change in the size of budget, or an impact on resources, and will this change (potentially) impact on individuals? For example, will a service be withdrawn, changed or expanded? – No

Will your policy impact on another policy that affects people? - No

Reason why no EQIA is being carried out and justification for making that decision

Scottish Aggregates Tax will be a tax on the commercial exploitation of crushed rock, sand and gravel, replacing an existing similar UK wide tax.

The Scottish Aggregates Tax Bill will primarily and directly affect producers of primary aggregate who will be liable to register, make tax returns and pay tax to Revenue Scotland in relation to the tax. It is not assessed that any of the proposed provisions of the Bill will have any impact on those who share a protected characteristic.

The Scottish Government will continue to consider any potential Equality Impacts in relation to development of secondary legislation and implementation of the tax.

I confirm that the decision to not carry out a full Island Community Impact assessment has been authorised by:

Alex Doig: Deputy Director, Land and Environmental Tax

7 November 2023



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