

# **AGGREGATES TAX AND DEVOLVED TAXES ADMINISTRATION (SCOTLAND) BILL**

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## **STATEMENTS ON LEGISLATIVE COMPETENCE**

As required under Rule 9.3.1 and 1A of the Parliament’s Standing Orders, these statements on legislative competence are published to accompany the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill, introduced in the Scottish Parliament on 14 November 2023. The following other accompanying documents are published separately:

- a Financial Memorandum (SP Bill 38–FM);
  - Explanatory Notes (SP Bill 38–EN);
  - a Policy Memorandum (SP Bill 38–PM);
  - a Delegated Powers Memorandum (SP Bill 38–DPM).
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## **PRESIDING OFFICER’S STATEMENT ON LEGISLATIVE COMPETENCE**

On 14 November 2023, the Presiding Officer (Alison Johnstone MSP) made the following statement:

“In my view, the provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

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## **SCOTTISH GOVERNMENT STATEMENT ON LEGISLATIVE COMPETENCE**

On 14 November 2023, the Deputy First Minister and Cabinet Secretary for Finance (Shona Robison MSP) made the following statement:

“In my view, the provisions of the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill would be within the legislative competence of the Scottish Parliament.”

*This document relates to the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill (SP Bill 38) as introduced in the Scottish Parliament on 14 November 2023*

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