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

Aggregates Tax and Devolved Taxes Administration (Scotland) Bill

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Financial Memorandum

Introduction

1. As required under Rule 9.3.2 of the Parliament's Standing Orders, this Financial Memorandum is published to accompany the Aggregates Tax and Devolved Taxes Administration (Scotland) Bill, introduced in the Scottish Parliament on 14 November 2023.

2. The following other accompanying documents are published separately:

- Explanatory Notes (SP Bill 38-EN);
- a Policy Memorandum (SP Bill 38-PM);
- a Delegated Powers Memorandum (SP Bill 38-DPM);
- statements on legislative competence by the Presiding Officer and the Scottish Government (SP Bill 38-LC).

3. This Financial Memorandum has been prepared by the Scottish Government to set out the costs associated with the measures introduced by the Bill. It does not form part of the Bill and has not been endorsed by the Parliament.

Background

4. The Bill is brought forward as a consequence of measures enacted in the Scotland Act 2016[1] ("the 2016 Act") which received Royal Assent on 23 March 2016. Following the commencement of section 17 of the 2016 Act on 23 May 2016, the Scottish Parliament now has the power under section 80M of the Scotland Act 1998[2] ("the 1998 Act") to legislate for a tax that will replace the UK Aggregates Levy ("UKAL") in Scotland.

5. The Bill makes provision for a Scottish Aggregates Tax ("SAT"), a tax on the commercial exploitation of primary aggregates in Scotland. If this Bill is enacted and the

[1] Scotland Act 2016 (legislation.gov.uk)
[2] Scotland Act 1998 (legislation.gov.uk)

necessary secondary legislation is approved by the Scottish Parliament, the Scottish Government intends that introduction of SAT will occur on 1 April 2026. In order for SAT to be introduced on that day, the provisions of the 2016 Act which disapply the existing UKAL regime in Scotland will also require to be brought into force by regulations laid by His Majesty's Treasury in the UK Parliament.

6. Revenue Scotland, Scotland's tax authority for devolved taxes, will be responsible for the collection and management of SAT. The proposed legislative framework for the collection and management of SAT is set out in the Bill and the Revenue Scotland and Tax Powers Act 2014[3] ("the 2014 Act").

7. In addition to measures related specifically to SAT, the Bill includes a small number of wider legislative amendments to the 2014 Act. These amendments, which would relate to Land and Buildings Transaction Tax ("LBTT") and Scottish Landfill Tax ("SLFT") in addition to SAT, are intended to support the efficient and effective collection of tax by Revenue Scotland. Commentary on the estimated impact of these amendments is included in each of the relevant sections.

8. The intention is that UKAL will be disapplied when SAT comes into force. At that point, to ensure the continued collection of tax receipts, the Scottish Government will have arrangements in place for the collection and management of SAT and, from that day on, all receipts raised in respect of SAT will be added to the Scottish Consolidated Fund.

9. The Financial Memorandum assesses the overall cost of this Bill and, where possible, all provisions have been fully costed or a relevant range of costs have been identified. For this Bill it is not necessary or appropriate to cost each provision individually, e.g., provisions defining key concepts, the calculation of the tax etc. The costs in this Bill primarily relate to the set-up and operation of SAT as a whole.

Costs on the Scottish Administration

10. The financial implications of the Bill for the Scottish Administration have been considered under five sub-headings:

- Scottish Government staff resourcing costs;
- Scottish Government share of transitional costs that His Majesty's Revenue & Customs ("HMRC") will incur switching off UKAL in Scotland;
- Implications of SAT for the Scottish Budget;
- The administration and compliance costs that Revenue Scotland is likely to incur collecting and managing SAT; and

[3] Revenue Scotland and Tax Powers Act 2014 (legislation.gov.uk)

- The costs that the Scottish Fiscal Commission is likely to incur as the body responsible for preparing the official forecasts for SAT for the Scottish Budget 2026-27 onwards.

11. All costs detailed in this document reflect the provisions in the Bill and an assumption, for illustrative purposes, that the tax rate set for SAT is the same as that under the UKAL. When introduced in 2002, UKAL was charged at a flat rate of £1.60 per tonne. Following subsequent increases, it has remained at £2.00 per tonne since 2019, though it is due to increase to £2.03 per tonne in April 2024.

12. In this context, and given that currently available tax forecasts are illustrative, based on an estimated Scottish production-based share of UKAL revenues and do not take behavioural considerations into account, this memorandum does not include estimates of the potential revenue impacts of SAT rates higher or lower than UKAL. The illustrative effect of different rates was, however, considered in research commissioned by the Scottish Government.[4] As discussed below, the Scottish Fiscal Commission will develop a model of SAT and then maintain and produce independent forecasts of revenues to inform the Scottish Government's Budget 2026-27 and onwards.

Scottish Government staff costs

13. This covers the implementation of the Bill from 2026-27, and does not include the costs of establishing the tax. The costs of legislating will be borne within the existing administration budgets of the Scottish Government and the Scottish Parliament. These costs are treated as business-as-usual and will be met within existing resources. In terms of preparing the secondary legislation, these costs will also be covered by existing administration budgets.

14. In terms of preparing the secondary legislation, costs would be approximately £58,000 for a total of 1 FTE staff, incorporating policy and legal support. This is based on average staff costs for 2022-23 (policy support of C2 (0.05 FTE), C1 (0.2 FTE), B3 (0.25 FTE), B2 (0.25 FTE) and legal support of C2 (0.1 FTE). A rounded figure of £60,000 is used in the overall cost table at the end of the memorandum.

Transitional costs

15. Under paragraph 26 of the Fiscal Framework agreed between the Scottish and UK governments, the Scottish Government will reimburse the UK Government for any net additional costs wholly and necessarily incurred in 'switching off' UKAL in Scotland. HMRC has confirmed that it expects there will be some additional costs from switching off SAT and that it will seek reimbursement from the Scottish Government for these costs.

[4] Scottish Aggregates Levy: evidence review and policy options - gov.scot (www.gov.scot)

16. As Scottish Government and Revenue Scotland finalise details on the design and administration of SAT, HMRC is developing an estimate of the costs of switching off the UKAL in Scotland. An estimate has not been submitted to the Scottish Government at this stage, but it will be provided at the earliest opportunity. HMRC will also review and refine that estimate as necessary as the implementation project proceeds.

17. There are some historic examples that are worth noting, in absence of an HMRC estimate. Air Departure Tax was not expected to result in net additional costs from switching off Air Passenger Duty and similarly, no costs associated with the disapplication of UK Landfill Tax were to be passed on to the Scottish Government when SLfT was introduced. For the latter, that was due to the relatively small numbers of Landfill Tax operators in Scotland.[5] However, the UK Government submitted costs of £935,000 (rounded to the nearest £5,000) for the necessary work to prepare for the disapplication of Stamp Duty Land Tax in Scotland, when LBTT was introduced, including work to close HMRC's systems for Scottish transactions and provide a channel for Revenue Scotland to deliver Scottish transaction data to HMRC after April 2015. This is not considered to be representative of the expected position for SAT, where there are some IT complexities in relation to its tax point, but equally there is a much smaller taxpayer base compared to LBTT. UKAL data shows that there are 320 sites registered in Scotland, linked to just under 150 operators.

Implications of SAT for the Scottish Budget

18. In general, tax receipts from SAT will vary depending on the tax rate set, the level of commercial exploitation of primary aggregates in Scotland, and the value of exemptions and credits claimed. As with other fully devolved taxes, any rate will be set through secondary legislation prior to the introduction of the tax and will depend on a range of factors, including economic and environmental considerations.

19. Due to the nature of the current tax return and reporting requirements, a Scotland-specific breakdown of UKAL revenues is not available from HMRC. Nor is any Scotland-specific information available regarding the value of any exemptions and credits. Available indicative forecasts apportion around 15% of recent UKAL receipts to aggregate originating from Scotland.

20. For the purposes of this memorandum, and noting that the Bill provides that in most respects, SAT will be similar in form and function to the current UKAL, this memorandum includes the Scottish Fiscal Commission's ("SFC") illustrative forecast from May 2023 of Scotland's share of the UKAL, set out in Table 1 below. This illustrative forecast is based on limited data and may change once the SFC produce their first full forecast, which is expected in 2024.

[5] Third Annual Report on the Implementation and Operation of Part 3 (Financial Provisions) of the Scotland Act 2012, THIRD ANNUAL REPORT ON THE IMPLEMENTATION AND OPERATION OF PART 3 (FINANCIAL PROVISIONS) OF THE SCOTLAND ACT 2012 (publishing.service.gov.uk)

Table 1: Estimated Scottish share of UKAL Revenue forecast (£million)[6]

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
57	59	59	60	60	61	62	63	64

21. Importantly, as with the other devolved taxes, the net effect on the total Scottish Budget will depend on tax receipts from SAT, offset by an adjustment to Scotland's block grant.

22. In relation to SAT, under the terms of the Fiscal Framework the Scottish Government's budget will be reduced once the tax is introduced to reflect the fact that the Scottish Government will retain receipts from SAT. In subsequent years the Block Grant Adjustment ("BGA") baseline amount will be updated, in line with the Fiscal Framework arrangements and the outcome of ongoing discussions between the Scottish and UK Governments on the specific arrangements for SAT.

23. The Office for Budget Responsibility ("OBR") is responsible for forecasting UK Government tax revenues and social security expenditure during UK fiscal events, which inform the BGAs. The BGAs are based on the OBR's forecasts and are then reconciled to outturn data once available. These reconciliations (positive or negative adjustments) are then applied to the next Scottish Budget.

24. The SFC produce two reports each financial year forecasting Scottish GDP, income from devolved taxes and expenditure on devolved social security benefits. Comparing the latest set of SFC forecasts and BGAs based on the latest OBR forecast results in the latest forecast net position for the Scottish Budget.

25. This memorandum does not discuss the BGA for SAT, as this is yet to be agreed by the Scottish and UK governments. Further work is required to ensure any agreed baseline for the BGA accurately captures the revenue that would be generated from the devolved tax within Scotland and, from a Scottish Government perspective, takes sufficient account of the additional revenues that might accrue, in either direction, due to the requirements of the 2016 Act. The 2016 Act provides that, where aggregate is moved from the rest of the UK to Scotland, a tax credit to the value of the UKAL can be claimed. The 2016 Act also provides that the UKAL would be due on material moved from Scotland, if commercial exploitation occurs elsewhere in the UK.

26. The legislative amendments to the 2014 Act set out in Part 2 of the Bill do not change the amount of tax which is due to be paid in relation to LBTT, SLFT or SAT and are therefore not expected to impact on the Scottish Budget. As discussed below, they

[6] Aggregates Levy – Scottish Fiscal Commission

are intended to support the efficient collection and management of the fully devolved taxes by Revenue Scotland.

Costs to Revenue Scotland of administration and compliance of SAT

27. Revenue Scotland[7] was established by the 2014 Act as a Non-Ministerial Office ("NMO") on 1 January 2015. As an NMO, governed by a Board, Revenue Scotland is part of the Scottish Administration, accountable to the Scottish Parliament to ensure that the collection and management of the devolved taxes is independent, fair and impartial.

28. Revenue Scotland is the tax authority responsible for the collection and management of LBTT and SLfT. These taxes came into effect on 1 April 2015, replacing their UK equivalents (Stamp Duty Land Tax and UK Landfill Tax respectively). Revenue Scotland will also be responsible for the collection and management of SAT and will establish a programme of activity to deliver the systems, processes and other requirements for SAT.

29. The Scottish Government will ensure the additional costs to deliver SAT are met. These include the costs associated with the programme to deliver SAT and the costs of establishing a team to collect and manage the tax once introduced.

30. Revenue Scotland's costs have been presented under two headings: set-up costs (Table 2) and running costs (Table 3), with each one split between staff, IT, non-staff and other programme costs. Set-up costs are those estimated to be incurred during the development of a business case, and the establishment and management of the set-up programme from 2024 to 1 April 2026. Costs are rounded to the nearest £5,000 and are based on the tax being introduced on 1 April 2026.

Table 2: Summary of estimated Revenue Scotland set-up costs for SAT

	2024-25	2025-26	2026-27	Total set-up costs	Further information
Programme staff costs	£0	£365,000	£5,000	£370,000	2024/25 – NA 2025/26 - Based on 0.5 FTE C1, 2.7 FTE B3, 2 FTE B2 and 0.25 FTE B1 FTE 2026/27 - Based on 0.1 FTE B2

[7] About Revenue Scotland | Revenue Scotland

Programme non-staff costs	£75,000	£100,000	£25,000	£200,000	Includes - Digital Assurance, Gateway Assurance, Comms & Publications, Board Externals, Software Licences, Project Contingency, Travel, IT Kit, Training, External H&S, Procurement of H&S Expert, Shared Services IT and HR.
Core staff costs	£440,000	£505,000	£125,000	£1,070,000	2024/25 - Based on 0.25 FTE C3, 1 FTE C2, 2.1 FTE C1, 0.85 FTE B3 and 0.75 FTE B2 2025/26 - Based on 0.25 FTE C3, 1 FTE C2, 2.15 FTE C1, 1.2 FTE B3 and 1 FTE B2 2026/27 - Based on 0.1 FTE C3, 0.25 FTE C2, 0.5 FTE C1, 0.3 FTE B3, 0.25 FTE B2
Operational non-Staff costs	£0	£5,000	£0	£5,000	Travel, Shared Services IT and HR, General Training, External Audit, Tax System Support Costs, Geological Testing
IT costs	£500,000	£200,000		£700,000	IT system development
Total:	£1,015,000	£1,175,000	£155,000	£2,345,000	

31. The staff costs provided in Table 2 above represent Revenue Scotland’s best estimate of what will be needed for the programme to deliver SAT. These costs are

based on the Scottish Government's average salary costs for 2023-24 with civil service pay increases applied for 2024-25 and 2025-26.

32. The non-staff costs cover the need for office space, IT, training and other running costs associated with employment of staff. These are assumed to be £5,000 per annum for each member of staff. SAT will be hosted on the same Revenue Scotland IT system as LBTT and SLfT. Estimated IT costs are based on a broad alignment with UKAL and the costs for developing the SLFT IT system.

33. The costs to collect and manage the tax in the first year, 2026-27, are set out in Table 3 below:

Table 3: Summary of estimated Revenue Scotland running costs for the first year of SAT

	2026-27	Further information
Operational staff costs	£645,000	Based on 1 FTE C1, 1 FTE B3, 6.5 FTE B2, 1 FTE B1 and 2 FTE A4
Operational non-staff costs	£60,000	Travel, Shared Services IT and HR, General Training, Tax System Support Costs, Geological Testing
Amortisation	£200,000	Amortisation is the spreading of the cost of an intangible asset such as an IT system over the period of time that assets is in use.
Total	£905,000	

34. The amendments to the 2014 Act, which are set out in Part 2 of the Bill, are intended to support the efficient and effective collection of all the fully devolved taxes by Revenue Scotland and to provide greater certainty to taxpayers.

35. The nature of the changes is such that it is not possible to estimate the precise impact for Revenue Scotland, and two of the amendments provide for enabling powers rather than specific operational changes. However, the Scottish Government estimates that the measures would be broadly neutral in terms of Revenue Scotland's costs of operation, relative to the counterfactual where they are not introduced. In terms of the provisions related to the use of automation and communications from Revenue Scotland to taxpayers, specific consideration would be given to the cost implications as part of the relevant consultation process for any secondary legislation. Increased automation of functions coupled with use of electronic communications has the capability of increasing Revenue Scotland's ability to communicate with taxpayers to

assist them with fulfilling their legal obligations. The cost of implementing changes is likely to be balanced out by the cost savings that the changes would offer. So, for example, further reminders to file returns could be issued automatically at no extra cost, and the measures could provide increased confidence that more formal correspondence had been properly issued to taxpayers.

Costs to the Scottish Fiscal Commission of preparing tax receipt forecasts for SAT

36. The SFC was established in June 2014 as a non-statutory body, with an initial remit to provide independent scrutiny of Scottish Government forecasts of receipts and economic determinants from taxes devolved to Scotland. The Fiscal Framework agreed between the Scottish Government and UK Government, which accompanied the Scotland Act 2016, resulted in the remit of the SFC changing.

37. On 1 April 2017, the SFC became a Non-Ministerial Office within the Scottish Administration and is responsible for the production of independent forecasts of revenues from the fully devolved taxes (including SAT) and income tax in Scotland. It is also responsible for preparing independent forecasts of Gross Domestic Product and devolved social security benefits. The SFC will develop a model of SAT and then maintain the model and produce independent forecasts of revenues to inform the Scottish Government's Budget 2026-27 and onwards.

38. The costs provided in Table 4 below estimate the set-up costs that the SFC is expected to incur in 2024-25 as it prepares to take on the responsibility for producing independent forecasts of SAT revenues. The costs provided in Table 5 below also estimate the annual running costs that the SFC is expected to incur from 2025-26 onwards in the preparation of SAT forecasts for the Scottish Government's budget in 2026-27. Costs are rounded to the nearest £5,000.

39. The staff costs provided in Tables 4 and 5 represent the SFC's best estimate of the staffing resources that will be needed to prepare for and then produce independent forecasts of revenues of SAT. Staff costs are based on FTE proportions of the Scottish Government's B3 and C1 salary costs for 2024-25 and 2025-26, plus per head staff-related costs. The non-staff costs cover the need for office space, IT, training and other running costs associated with employment of staff.

40. The legislative amendments to the 2014 Act set out in Part 2 of the Bill are not expected to impact on the costs incurred by the SFC.

Table 4: Summary of estimated Scottish Fiscal Commission set-up costs for SAT

	2024-25	Further Information
Staff costs	£20,000	Based on 0.3 FTE B3 and 0.1 FTE C1
Non-salary costs	£5,000	Based on 1% of commission projected total non-staff costs. Includes travel and subsistence, training, office costs etc
Total	£25,000	

Table 5: Summary of estimated Scottish Fiscal Commission running costs for the first year of SAT

	2025-26	Further Information
Staff costs	£20,000	Based on 0.2 FTE B3 and 0.1 FTE C1
Non-salary costs	£5,000	Based on 1% of commission projected total non-staff costs. Includes travel and subsistence, training, office costs etc
Total	£25,000	

Costs on local authorities

41. At present, four Scottish local authorities run their own quarries and will therefore directly pay UKAL where aggregate is commercially exploited. Where local authorities run their own quarries, there will in future be a need to register to pay SAT and complete tax returns. This should not lead to any significant additional administrative burden, where aggregate is commercially exploited in Scotland, as it replaces the current requirement to do this under the UKAL.

42. More broadly, local authorities may indirectly pay UKAL where they purchase aggregates from quarry operators and the cost of the levy is passed on. The Scottish Government does not currently hold any direct information on the amount of UKAL paid by local authorities, either directly or indirectly and is not aware of any relevant information held by HMRC or the UK Government. However, in an illustrative scenario where the SAT rate is consistent with that for UKAL, the introduction of SAT is not expected to result in additional costs, as local authorities will already have provisions in place to account for the cost of UKAL, either as a taxpayer or when purchasing aggregate.

43. Actual costs will, however, be dependent on the tax rate set for the SAT, which will not be set until closer to the time that the tax comes into force. Separately, any future regulations to change SAT exemptions, credits or rate may have a cost

implication for local authority quarry operators and those purchasing aggregates, where the cost of the tax is passed on customers. Future regulatory changes will be underpinned by evidence gathering to identify the implications of changes to SAT.

44. The legislative amendments to the 2014 Act set out in Part 2 of the Bill are not expected to impact on the costs incurred by local authorities in relation to any of the fully devolved taxes.

Costs on individuals and businesses

45. The Bill is not anticipated to give rise to costs for individuals directly.

46. The UKAL Register records that there are 320 sites registered in Scotland, linked to just under 150 operators. The Scottish Government expects that the number of operators will be broadly similar for SAT. In addition, taking account of the intended cross-border arrangements, a small number of quarry operators registered for UKAL in the rest of the UK, will be liable to register for and pay SAT. Although the Scottish Government cannot quantify the number of operators, a survey based on 2019 data indicated that around 80,000 tonnes of aggregate moved from the rest of the UK to Scotland that year.[8] During stakeholder engagement related to this Bill, some members of an expert advisory group observed that extra business administration will be an unavoidable consequence of the introduction of SAT. This view was expressed as those businesses which currently operate across the UK and submit a single UKAL return for all registered sites, and those based in the rest of the UK which move material to Scotland, may in future need to register for both SAT and the UKAL.

47. The Scottish Government has sought to gather information from those bodies representing the primary aggregates industry to quantify these administrative costs, but stakeholders have highlighted that they are unable to estimate this prior to having sight of Bill provisions.

48. In general however, the Scottish Government would expect the administration costs involved in SAT to be broadly similar to those for UKAL. More specifically, although the specific details of the tax return will be set out by Revenue Scotland in future and may differ from that for UKAL, the Scottish Government expects that any tax return would draw on data that taxpayers would already be required to hold in relation to UKAL.

49. There will inevitably be additional administration costs for businesses which require, for whatever reason, to submit returns and data to two systems. However, the Scottish Government does not anticipate significant additional administration costs arising from this, and expects overall business costs to be broadly comparable to

[8] National overview - 2019 Aggregate Minerals Survey for Scotland - gov.scot (www.gov.scot)

current UKAL costs. Aggregates industry stakeholders note that they will be able to assess administrative costs once they have considered the Bill provisions.

50. The Scottish Government expects that Revenue Scotland will consult end-users of the replacement tax system as part of its development of the online system and that it will seek to provide systems that minimise administrative effort and costs.

51. Any future regulations setting out the rate of SAT and/or changing the rate of SAT, or exemptions and/or credits, may also have a cost implication for quarry operators and those purchasing aggregates, where the cost of the tax is passed on. Future regulatory changes will be underpinned by evidence gathering to identify the implications of changes to SAT. Evidence gathering will build upon existing research that considered the potential impact of a change to the tax rate.[9]

52. In relation to UKAL, following inflation based increases the tax rate increased from £1.60 per tonne in 2002 to £2 per tonne in 2009. Although the UK Government's stated policy intention was for the rate to increase annually, it has remained frozen between 2009 and 2022. The Levy will increase to £2.03 per tonne in 2024-25. In general, a higher rate is expected to generate higher tax receipts; however, this will be influenced by the behavioural response of producers and customers to any change, and the wider demand for aggregates at the given time.

Costs on other bodies

53. To ensure that taxpayers and their agents have access to administrative justice, two Tax Tribunals, with a First-tier and Upper Tribunal, were established by the 2014 Act to hear appeals relating to LBTT and SLfT. The Tribunals (Scotland) Act 2014[10] subsequently introduced the First-tier Tribunal for Scotland and the Upper Tribunal for Scotland, collectively known as the Scottish Tribunals. The Tax Tribunals became part of this new structure on 24th April 2017, with the introduction of the First-tier Tribunal for Scotland Tax Chamber and amalgamation of the Upper Tax Tribunal into the Upper Tribunal for Scotland.

54. Where they are relevant, decisions by Revenue Scotland which are currently "appealable" to the First-tier Tribunal for Scotland Tax Chamber will also be appealable in terms of SAT. In addition, the Bill introduces a small number of new Revenue Scotland decisions which will be appealable. The Bill also introduces four new penalties specifically related to SAT, decisions on which will be appealable in line with existing legislation.

55. The Scottish Courts and Tribunal Service provides administrative support for both the First-Tier Tribunal and the Upper Tribunal. It has estimated that set-up costs relating to any IT changes to their case management system to support a new appeal type

[9] Scottish Aggregates Levy: evidence review and policy options - gov.scot (www.gov.scot)
[10] Tribunals (Scotland) Act 2014 (legislation.gov.uk)

would be in the region of £6,000. Final costs will however depend on the scope of the changes introduced by the Bill and will be developed following publication and further analysis.

56. Ongoing running costs for SAT related appeals to the First-tier Tribunal are estimated at £20,000 per annum. This includes members fees, corporate overhead and a contribution to the running costs of the Upper Tribunal. This estimate assumes that existing staff resource for the Tax Chamber will be sufficient to absorb the expected volumes. It also assumes, particularly in terms of member fees, that caseload volumes will be limited but that cases will be complex and take substantial judicial time.

57. The legislative amendments to the 2014 Act set out in Part 2 of the Bill are not expected to impact on the costs incurred by taxpayers in relation to any of the fully devolved taxes.

Summary of potential additional costs / savings arising from the Bill where quantifiable

	2024-25	2025-26	2026-27 / ongoing	Total
Costs on the Scottish Administration				
Regulations	£60,000	-	-	-
Transitional costs - HMRC	-	up to £935,000	-	up to £935,000
Revenue Scotland set-up costs	£1,015,000	£1,175,000	£155,000	£2,345,000
Revenue Scotland operational costs	-	-	£905,000	£905,000
Scottish Fiscal Commission set-up costs	£25,000	-	-	£25,000
Scottish Fiscal Commission operational costs	-	£25,000	£25,000	£50,000
Total	£1,110,000	£1,200,000 - £2,135,000	£1,085,000	£3,385,000 - £4,320,000

Costs on local authorities	-	-	-	-
Costs to individuals	-	-	-	-
Costs to businesses	-	-	-	-
Costs to other bodies				
Scottish Courts and Tribunal Service	-	£6,000	£20,000	£26,000

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