

*These notes refer to the Scotland Act 1998 (c.46)
which received Royal Assent on 19th November 1998*

SCOTLAND ACT 1998

EXPLANATORY NOTES

SCHEDULES

[Schedule 5](#)

Part II: Preliminary paragraphs

SECTIONS

Section K4: Property Accepted in Satisfaction of Tax

Details of Provisions

Reservation

The subject-matter of the following is reserved:

- (a) *section 8 of the National Heritage Act 1980*, which covers Ministerial powers to pay the Commissioners of the Inland Revenue; and
- (b) *section 9 of the same Act*, which empowers Ministers to direct how the property accepted by the Inland Revenue should be disposed of.