



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION

[^{F1}CHAPTER 1

INTRODUCTORY

Textual Amendments

F1 Pt. 4A inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), ss. **23(2)**, 44(2)(b)

80A Overview of Part 4A

- (1) In this Part—
 - (a) Chapter 2 confers on the Scottish Parliament power to set a rate [^{F2}or rates] of income tax to be paid by Scottish taxpayers, and
 - (b) [^{F3}The remaining Chapters] specify the taxes about which the Scottish Parliament may make provision in the exercise of the power conferred by section 28(1).
- (2) The power to make provision about a devolved tax is subject to the restrictions imposed by—
 - (a) subsection (3), and
 - (b) the other provisions of this Part.
- (3) A devolved tax may not be imposed where to do so would be incompatible with any international obligations.
- (4) In this Act “devolved tax” means a tax specified in this Part as a devolved tax.

Status: Point in time view as at 27/06/2018.

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 1. (See end of Document for details)

Textual Amendments

- F2** Words in s. 80A(1)(a) inserted (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(8)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F3** Words in s. 80A(1)(b) substituted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), **ss. 19(1)**, 72(3)

80B Power to add new devolved taxes

- (1) Her Majesty may by Order in Council amend this Part so as to—
- (a) specify, as an additional devolved tax, a tax of any description, or
 - (b) make any other modifications of the provisions relating to devolved taxes which She considers necessary or expedient.
- (2) An Order in Council under this section may also make such modifications of—
- (a) any enactment or prerogative instrument (including any enactment comprised in or made under this Act), or
 - (b) any other instrument or document,
- as Her Majesty considers necessary or expedient in connection with other provision made by the Order.]

Status:

Point in time view as at 27/06/2018.

Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 1998, CHAPTER 1.