



Scotland Act 1998

1998 CHAPTER 46

PART IV

THE TAX-VARYING POWER

77 Accounting for additional Scottish tax.

- (1) Where the basic rate for any year of assessment is increased for Scottish taxpayers by a resolution of the Parliament, it shall be the duty of the Board to pay amounts into the Scottish Consolidated Fund in accordance with this section.
- (2) The amounts of the payments to be made by the Board under this section, and the times at which they are to be made, shall be determined by the Board and notified to the Scottish Ministers as soon as reasonably practicable after the passing of the resolution providing for the increase to which they relate.
- (3) Any determination made by the Board under subsection (2) for any year of assessment shall be such as appears to the Board to be necessary for securing that, in the course of that year, amounts are paid into the Scottish Consolidated Fund which are equal in total to the amount estimated by the Board to represent the proportion of the income tax receipts for that year that is properly attributable to a resolution of the Parliament.
- (4) For the purposes of this section the Board shall make and maintain arrangements as to—
 - (a) the manner of estimating the proportion of the income tax receipts for a year of assessment that is properly attributable to a resolution of the Parliament,
 - (b) the circumstances and manner in which an estimate of that proportion or of those receipts may be revised before or in the course of the year of assessment to which it relates,
 - (c) the manner of determining the amount of each payment to be made in respect of any such estimate, and
 - (d) the times at which, and manner in which, those amounts are to be paid by the Board into the Scottish Consolidated Fund.

Status: Point in time view as at 11/06/2009.

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 1998, Section 77. (See end of Document for details)

- (5) Arrangements under subsection (4) may include provision for the making of adjustments to the amounts paid by the Board where any estimate made for the purposes of this section in respect of any year of assessment (whether the current year or a previous year) turns out to have been inaccurate.
- (6) Before making or modifying any arrangements under subsection (4) or (5), the Board shall consult with the Scottish Ministers.
- (7) In this section “income tax receipts”, in relation to any year of assessment, means so much as is referable to income tax charged for that year of any sums which, disregarding both—
- (a) subsection (8), and
 - (b) any regulations or direction made or given by the Treasury,
- are sums that have to be paid into the Consolidated Fund under [F1section 44 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund)].
- (8) F2

Textual Amendments

- F1** Words in s. 77(7) substituted (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 53(1), **Sch. 4 para. 71(a)**; S.I. 2005/1126, **art. 2(2)(h)**
- F2** S. 77(8) repealed (18.4.2005) by Commissioners for Revenue and Customs Act 2005 (c. 11), ss. 50, 52(2), 53(1), Sch. 4 para. 71(b), **Sch. 5**; S.I. 2005/1126, **art. 2(2)(h)(i)**

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