



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION

CHAPTER 1

INTRODUCTORY

[^{F1}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.]

Textual Amendments

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

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](#)

Changes to legislation: *There are currently no known outstanding effects for the Scotland Act 1998, Section 80A. (See end of Document for details)*

F3 Words in s. 80A(1)(b) substituted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), **ss. 19(1), 72(3)**

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There are currently no known outstanding effects for the Scotland Act 1998, Section 80A.