



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}80C Power to set Scottish rate for Scottish taxpayers

(1) The Scottish Parliament may by resolution (a “Scottish rate resolution”) set the Scottish rate for the purpose of calculating the rates of income tax to be paid by Scottish taxpayers.

[^{F2}(2) See section 6A of the Income Tax Act 2007 for provision about the calculation of those rates and section 11A of that Act for provision about the income charged at those rates.]

(3) A Scottish rate resolution applies—

- (a) for only one tax year, and
- (b) for the whole of that year.

(4) A Scottish rate resolution may specify only one rate.

(5) The Scottish rate must be a whole number or half a whole number.

(6) A Scottish rate resolution—

- (a) must specify the tax year for which it applies,
- (b) must be made before the start of that tax year, and
- (c) must not be made more than 12 months before the start of that year.

(7) If a Scottish rate resolution is cancelled before the start of the tax year for which it is to apply—

Status: Point in time view as at 17/07/2014. This version of this provision has been superseded.

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

- (a) the Income Tax Acts have effect for that year as if the resolution had never been passed, and
 - (b) the resolution may be replaced by another Scottish rate resolution.
- (8) Standing orders must provide that only a member of the Scottish Government may move a motion for a Scottish rate resolution.]

Textual Amendments

- F1** Pt. 4A Ch. 2 inserted (1.7.2012 with effect in accordance with s. 44(3)(a) of the amending Act) by [Scotland Act 2012 \(c. 11\)](#), **ss. 25(3)**, 44(2)(b), (3)(a); S.I. 2015/2000, art. 3
- F2** S. 80C(2) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\)](#), **Sch. 38 para. 16(2)**

Status:

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Changes to legislation:

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