



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A U.K.]

TAXATION]

[^{F1}CHAPTER 2 U.K.]

INCOME TAX

[^{F1}80D Scottish taxpayers U.K.]

- (1) In any tax year, a Scottish taxpayer is an individual (T)—
 - (a) who is resident in the UK for income tax purposes, and
 - (b) who, for that year, meets condition A, B or C.
- (2) T meets condition A if T has a close connection with Scotland (see section 80E).
- (3) T meets condition B if—
 - (a) T does not have a close connection with any part of the UK other than Scotland (see section 80E), and
 - (b) T spends more days of that year in Scotland than in any other part of the UK (see section 80F).
- (4) T meets condition C if, for the whole or any part of the year, T is—
 - (a) a member of Parliament for a constituency in Scotland,
 - (b) a member of the European Parliament for Scotland, or
 - (c) a member of the Scottish Parliament.
- (5) In this Chapter “ the UK ” means the United Kingdom.]

Status: Point in time view as at 15/10/2012. This version of this provision has been superseded.

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

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

Status:

Point in time view as at 15/10/2012. This version of this provision has been superseded.

Changes to legislation:

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