



# Scotland Act 1998

## 1998 CHAPTER 46

### [<sup>F1</sup>PART 4A

#### TAXATION]

### [<sup>F1</sup>CHAPTER 2

#### INCOME TAX

#### [<sup>F1</sup>80F Days spent in Scotland or another part of the UK

- (1) T spends more days of a year in Scotland than in any other part of the UK if (and only if)—
  - (a) the number of days in the year on which T is in Scotland at the end of the day equals or exceeds
  - (b) the number of days in the year on which T is in any other part of the UK at the end of the day.
- (2) [<sup>F2</sup>T is treated as not] being in the UK at the end of a day if—
  - (a) on that day T arrives in the UK as a passenger,
  - (b) T departs from the UK on the next day, and
  - (c) during the time between arrival and departure T does not engage in activities which are to a substantial extent unrelated to T's passage through the UK.]

#### 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** Words in s. 80F(2) substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(8)(b), 29(2)(b), 29(3)**

**Status:**

Point in time view as at 17/05/2017. This version of this provision has been superseded.

**Changes to legislation:**

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