



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}80G Supplemental powers to modify enactments

[^{F2}(1) The Treasury may by order modify section 11A of the Income Tax Act 2007 (income charged at [^{F3}Scottish] rates) for the purpose of altering—

- (a) the definition of the income which is charged to income tax at [^{F4}Scottish rates], or
- (b) the application of the section in relation to a particular class of income which is so charged.

(1A) The Treasury may by order modify any enactment [^{F5}so as to make any provision that they consider necessary or expedient in consequence of or in connection with—

- (a) the powers of the Parliament under section 80C;
- (b) a Scottish rate resolution].

(1B) If the Treasury consider it necessary or expedient to do so, they may by order provide that—

- (a) [^{F6}provision made by a Scottish rate resolution for a tax year,
- (b) the absence of particular provision in a Scottish rate resolution for a tax year, or
- (c) the absence of a Scottish rate resolution for a tax year,]

does not require any change in the amounts repayable or deductible under PAYE regulations between the beginning of that year and such later date as may be specified in the order.]

Status: Point in time view as at 02/05/2022.

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

(2) The Treasury may by order make such modifications of any enactment as they consider necessary or expedient in consequence of or in connection [^{F7}with an order under subsection (1), (1A) or (1B)]

^{F8}(3)

(4) An order under this section may, to the extent that the Treasury consider it to be appropriate, take effect retrospectively from the beginning of the tax year in which the order is made.

[The power under subsection (1) does not include power to provide that any income ^{F9}(5) which is—

- (a) savings income, or
- (b) dividend income which would otherwise be charged to income tax at a rate provided for under section 13 of the Income Tax Act 2007,

is income which is charged to income tax at a rate provided for under section 11A of that Act.]]

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** Ss. 80G(1)-(1B) substituted for s. 80G(1) (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 16\(4\)](#)
- F3** Words in s. 80G(1) substituted (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\), ss. 13\(10\)\(a\)\(14\), 72\(3\); S.I. 2016/1161, reg. 2](#)
- F4** Words in s. 80G(1)(a) substituted (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\), ss. 13\(10\)\(b\)\(14\), 72\(3\); S.I. 2016/1161, reg. 2](#)
- F5** Words in s. 80G(1A) substituted (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\), ss. 13\(11\)\(14\), 72\(3\); S.I. 2016/1161, reg. 2](#)
- F6** S. 80G(1B)(a)-(c) substituted for s. 80G(1B)(a)(b) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\), ss. 13\(12\)\(14\), 72\(3\); S.I. 2016/1161, reg. 2](#)
- F7** Words in s. 80G(2) substituted (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 16\(5\)](#)
- F8** S. 80G(3) omitted (17.7.2014) by virtue of [Finance Act 2014 \(c. 26\), Sch. 38 para. 16\(6\)](#)
- F9** S. 80G(5) inserted (17.7.2014) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 16\(7\)](#)

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Changes to legislation:

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