



Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Introductory

23 Taxation: introductory

- (1) The 1998 Act is amended as follows.
- (2) Before Part 5 insert—

“PART 4A

TAXATION

CHAPTER 1

INTRODUCTORY

80A Overview of Part 4A

- (1) In this Part—
 - (a) Chapter 2 confers on the Scottish Parliament power to set a rate of income tax to be paid by Scottish taxpayers, and
 - (b) Chapters 3 and 4 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—

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- (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.

80B Power to add new devolved taxes

- (1) Her Majesty may by Order in Council amend this Part so as to—
- (a) specify, as an additional devolved tax, a tax of any description, or
 - (b) make any other modifications of the provisions relating to devolved taxes which She considers necessary or expedient.
- (2) An Order in Council under this section may also make such modifications of—
- (a) any enactment or prerogative instrument (including any enactment comprised in or made under this Act), or
 - (b) any other instrument or document,
- as Her Majesty considers necessary or expedient in connection with other provision made by the Order.”
- (3) In section 93 (agency arrangements)—
- (a) after subsection (2) insert—
 - “(2A) The collection and management of a devolved tax is a specified function of the Scottish Ministers.”;
 - (b) in subsection (3), in the definition of “specified”, after “specified” insert “(subject to subsection (2A))”.
- (4) In section 127 (index of defined expressions), at the appropriate place insert—

“Devolved tax	Section 80A(4)”.
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- (5) In Part 2 of Schedule 5 to that Act, in Section A1 (specific reservations: fiscal, economic and monetary policy), for “*Exception*” substitute “*Exceptions*” and after that heading insert— “Devolved taxes, including their collection and management.”
- (6) In Schedule 7 (procedure for subordinate legislation), in paragraph 1, at the appropriate place insert—

“Section 80B	Type A”.
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24 Amendments relating to the Commissioners for Revenue and Customs

- (1) The Commissioners for Revenue and Customs Act 2005 is amended as follows.
- (2) Section 18 (confidentiality) is amended as follows.
- (3) In subsection (2)—
- (a) omit “or” at the end of paragraph (g), and
 - (b) after paragraph (h) insert “, or

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(i) which is made to the Scottish Ministers in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998.”

(4) After subsection (2) insert—

“(2A) Information disclosed in reliance on subsection (2)(i) may not be further disclosed without the consent of the Commissioners (which may be general or specific).”

(5) In section 19 (wrongful disclosure) in subsections (1) and (8) after “18(1)” insert “ or (2A) ”.

(6) In section 51 (interpretation) after subsection (2) insert—

“(2A) But a reference to the functions of the Commissioners or of officers of Revenue and Customs does not include a function which—

- (a) is conferred on them by or by virtue of an Act of the Scottish Parliament or an instrument made under such an Act, and
- (b) relates to a devolved tax within the meaning of the Scotland Act 1998.”

(7) In section 1(1) of the Customs and Excise Management Act 1979 (interpretation), at the end of the definition of “assigned matter” insert “, except that it does not include any matter relating to a devolved tax within the meaning of the Scotland Act 1998; ”.

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