



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}80E Close connection with Scotland or another part of the UK

- (1) To find whether, for any year, T has a close connection with any part of the UK see—
 - (a) subsection (2) (where T has only one place of residence in the UK), or
 - (b) subsection (3) (where T has 2 or more places of residence in the UK).
- (2) T has a close connection with a part of the UK if in that year—
 - (a) T has only one place of residence in the UK,
 - (b) that place of residence is in that part of the UK, and
 - (c) for at least part of the year, T lives at that place.
- (3) T has a close connection with a part of the UK if in that year—
 - (a) T has 2 or more places of residence in the UK,
 - (b) for at least part of the year, T's main place of residence in the UK is in that part of the UK,
 - (c) the times in the year when T's main place of residence is in that part of the UK comprise (in aggregate) [^{F2}more of the year than] the times when T's main place of residence is in [^{F3}each other part of the UK (considered separately)], and
 - (d) for at least part of the year, T lives at a place of residence in that part of the UK.
- (4) In this section “place” includes a place on board a vessel or other means of transport.]

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 1998, Section 80E. (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
- F2** Words in s. 80E(3)(c) substituted (24.7.2018) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(7)(a)**, 29(4); S.I. 2018/892, art. 4 (with art. 7)
- F3** Words in s. 80E(3)(c) substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(7)(b)**, 29(2)(b), 29(3)

Changes to legislation:

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