



# 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 [<sup>F2</sup>if] the number of days in the year on which T is in Scotland at the end of the day exceeds each of the following—
- (a) the number of days in the year on which T is in England at the end of the day;
  - (b) the number of days in the year on which T is in Wales at the end of the day;
  - (c) the number of days in the year on which T is in Northern Ireland at the end of the day.]
- (2) [<sup>F3</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** S. 80F(1)(a)-(c) and words substituted for words in s. 80F(1) (24.7.2018) by [Wales Act 2014 \(c. 29\), ss. 11\(8\)\(a\), 29\(4\)](#); [S.I. 2018/892, art. 4 \(with art. 7\)](#)

---

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

---

**F3** Words in s. 80F(2) substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(8)(b), 29(2)(b), 29(3)**

**Changes to legislation:**

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