



Scotland Act 1998

1998 CHAPTER 46

PART IV

THE TAX-VARYING POWER

73 Power to fix basic rate for Scottish taxpayers

- (1) Subject to section 74, this section applies for any year of assessment for which income tax is charged if—
- (a) the Parliament has passed a resolution providing for the percentage determined to be the basic rate for that year to be increased or reduced for Scottish taxpayers in accordance with the resolution,
 - (b) the increase or reduction provided for is confined to an increase or reduction by a number not exceeding three which is specified in the resolution and is either a whole number or half of a whole number, and
 - (c) the resolution has not been cancelled by a subsequent resolution of the Parliament.
- (2) Where this section applies for any year of assessment the Income Tax Acts (excluding this Part) shall have effect in relation to the income of Scottish taxpayers as if any rate determined by the Parliament of the United Kingdom to be the basic rate for that year were increased or reduced in accordance with the resolution of the Scottish Parliament.
- (3) In subsection (2) the reference to the income of Scottish taxpayers does not include a reference to any income of Scottish taxpayers which, had it been income for the year 1998-99, would have been income to which section 1A of the Income and Corporation Taxes Act 1988 (income from savings and distributions) applied for that year.
- (4) In this section—
- (a) a reference, in relation to any year of assessment, to income tax being charged for that year includes a reference to the passing of a PCTA resolution that provides for the charging of that tax for that year, and
 - (b) a reference, in relation to a year of assessment, to the determination by the Parliament of the United Kingdom of a rate to be the basic rate for that

Status: This is the original version (as it was originally enacted).

year includes a reference to the passing of a PCTA resolution specifying a percentage to be the basic rate for that year.

- (5) In this section “a PCTA resolution” means a resolution of the House of Commons containing such a declaration as is mentioned in section 1(2)(b) of the Provisional Collection of Taxes Act 1968.