



Scotland Act 1998

1998 CHAPTER 46

PART IV

THE TAX-VARYING POWER

74 Supplemental provision with respect to resolutions

- (1) This section applies to any resolution of the Parliament (“a tax-varying resolution”) which—
 - (a) provides, in accordance with section 73, for an increase or reduction for Scottish taxpayers of the basic rate for any year of assessment, or
 - (b) cancels a previous resolution of the Parliament providing for such an increase or reduction.
- (2) Subject to subsection (3), a tax-varying resolution—
 - (a) must be expressed so as to relate to no more than a single year of assessment beginning after, but no more than twelve months after, the passing of the resolution, but
 - (b) shall have effect in relation to a determination by the Parliament of the United Kingdom of the rate to be the basic rate for that year irrespective of whether that determination had been made at the time of the passing of the resolution.
- (3) Subsection (2) shall not prevent a tax-varying resolution relating to any year of assessment from being passed and having effect where—
 - (a) a determination by the Parliament of the United Kingdom of the rate to be the basic rate for that year is made after, or less than a month before, the beginning of that year,
 - (b) that determination is not confined to the passing of the enactment by which a determination of the same rate by a PCTA resolution is ratified, and
 - (c) the tax-varying resolution is passed within the period of one month beginning with the day of the making by the Parliament of the United Kingdom of its determination.

Status: This is the original version (as it was originally enacted).

- (4) Where, in a case to which subsection (3) applies, a tax-varying resolution is passed after the beginning of the year of assessment to which it relates—
 - (a) the resolution shall have effect as from the beginning of that year, and
 - (b) all such payments, repayments, deductions and other adjustments shall be made as are required to restore the position to what it would have been if the resolution had been passed before the beginning of that year.
- (5) Standing orders shall ensure that only a member of the Scottish Executive may move a motion for a tax-varying resolution.
- (6) A tax-varying resolution shall not be passed so as to have effect in relation to any year of assessment before the year 2000-01.
- (7) Subsections (4) and (5) of section 73 apply for the purposes of this section as they apply for the purposes of that section.