



Scotland Act 1998

1998 CHAPTER 46

PART IV

THE TAX-VARYING POWER

75 Scottish taxpayers

- (1) For the purposes of this Part a person is a Scottish taxpayer in relation to any year of assessment if—
 - (a) he is an individual who, for income tax purposes, is treated as resident in the United Kingdom in that year, and
 - (b) Scotland is the part of the United Kingdom with which he has the closest connection during that year.
- (2) For the purposes of this section an individual who is treated for income tax purposes as resident in the United Kingdom in any year of assessment has his closest connection with Scotland during that year if, but only if, one or more of the following paragraphs applies in his case—
 - (a) he is an individual to whom subsection (3) applies for that year,
 - (b) the number of days which he spends in Scotland in that year is equal to or exceeds the number of days in that year which he spends elsewhere in the United Kingdom,
 - (c) he is an individual who, for the whole or any part of that year, is a member of Parliament for a constituency in Scotland, a member of the European Parliament for Scotland or a member of the Scottish Parliament.
- (3) This subsection applies to an individual for a year of assessment if—
 - (a) he spends at least a part of that year in Scotland,
 - (b) for at least a part of the time that he spends in Scotland in that year, his principal UK home is located in Scotland and he makes use of it as a place of residence, and

Status: This is the original version (as it was originally enacted).

- (c) the times in that year when Scotland is where his principal UK home is located comprise (in aggregate) at least as much of that year as the times (if any) in that year when the location of his principal UK home is not in Scotland.
- (4) For the purposes of this section—
- (a) an individual spends a day in Scotland if, but only if, he is in Scotland at the end of that day, and
 - (b) an individual spends a day elsewhere in the United Kingdom if, but only if, he is in the United Kingdom at the end of that day and it is not a day that he spends in Scotland.
- (5) For the purposes of this section an individual’s principal UK home at any time is located in Scotland if at that time—
- (a) he is an individual with a place of residence in Scotland, and
 - (b) in the case of an individual with two or more places of residence in the United Kingdom, Scotland is the location of such one of those places as at that time is his main place of residence in the United Kingdom.
- (6) In this section “place” includes a place on board a vessel or other means of transport.