



# Scotland Act 1998

## 1998 CHAPTER 46

### PART IV

#### THE TAX-VARYING POWER

#### **79 Supplemental powers to modify enactments**

- (1) The Treasury may by order make such modifications of any enactment as they consider necessary or expedient in consequence of—
  - (a) the fact that the Parliament has, or is to have, the power to pass a tax-varying resolution, or
  - (b) the fact (where it is the case) that the Parliament has passed such a resolution.
- (2) The Treasury may by order make provision—
  - (a) excluding the operation of section 73(2) in relation to any enactment, and
  - (b) making any such other modifications of any enactment as they consider necessary or expedient in connection with, or for the purposes of, any such exclusion.
- (3) Without prejudice to the generality of the powers conferred by the preceding provisions of this section, an order under this section may provide that, where any tax-varying resolution relating to any year of assessment is passed, that resolution does not require any change in the amounts repayable or deductible under section 203 of the Income and Corporation Taxes Act 1988 (PAYE) between—
  - (a) the beginning of that year, and
  - (b) such day falling after the passing of the resolution as may be specified in the order.
- (4) An order under this section may, to the extent that the Treasury consider it to be appropriate, take effect retrospectively from the beginning of the year of assessment in which it is made.
- (5) In this section “tax-varying resolution” has the same meaning as in section 74.