



# Scotland Act 1998

## 1998 CHAPTER 46

### [<sup>F1</sup>PART 4A

#### TAXATION

### CHAPTER 1

#### INTRODUCTORY

#### [<sup>F1</sup>80A Overview of Part 4A

- (1) In this Part—
  - (a) Chapter 2 confers on the Scottish Parliament power to set a rate of income tax to be paid by Scottish taxpayers, and
  - (b) [<sup>F2</sup>The remaining Chapters] specify the taxes about which the Scottish Parliament may make provision in the exercise of the power conferred by section 28(1).
- (2) The power to make provision about a devolved tax is subject to the restrictions imposed by—
  - (a) subsection (3), and
  - (b) the other provisions of this Part.
- (3) A devolved tax may not be imposed where to do so would be incompatible with any international obligations.
- (4) In this Act “ devolved tax ” means a tax specified in this Part as a devolved tax. ]

#### Textual Amendments

**F1** Pt. 4A inserted (1.7.2012) by [Scotland Act 2012 \(c. 11\)](#), **ss. 23(2), 44(2)(b)**

**F2** Words in s. 80A(1)(b) substituted (23.5.2016) by [Scotland Act 2016 \(c. 11\)](#), **ss. 19(1), 72(3)**

**Status:**

Point in time view as at 23/05/2016. This version of this provision has been superseded.

**Changes to legislation:**

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