



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}80D Scottish taxpayers

- (1) [^{F2}For] any tax year, a Scottish taxpayer is an individual (T)—
 - (a) who is resident in the UK for income tax purposes [^{F3} for that year (see Schedule 45 to the Finance Act 2013)], and
 - (b) who, for that year, meets condition A, B or C.
- (2) T meets condition A if T has a close connection with Scotland (see section 80E).
- (3) T meets condition B if—
 - (a) T does not have a close connection with [^{F4}England, Wales or Northern Ireland] (see section 80E), and
 - (b) T spends more days of that year in Scotland than in any other part of the UK (see section 80F).
- (4) T meets condition C if, for the whole or any part of the year, T is—
 - (a) a member of Parliament for a constituency in Scotland, [^{F5}or]
 - ^{F6}(b)
 - (c) a member of the Scottish Parliament.

[Subsection (1) does not apply if T is a Welsh parliamentarian for the whole or any part ^{F7}(4A) of the year (see section 80DA).

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 1998, Section 80D. (See end of Document for details)

(4B) For the purposes of subsection (4A) and section 80DA, T is a Welsh parliamentarian if T is a member as described in [F8 paragraph (a) or (c)] of section 116E(4) of the Government of Wales Act 2006 (definition of a Welsh taxpayer).]

(5) In this Chapter “the UK” means the United Kingdom.]

Textual Amendments

- F1** Pt. 4A Ch. 2 inserted (1.7.2012 with effect in accordance with s. 44(3)(a) of the amending Act) by [Scotland Act 2012 \(c. 11\)](#), **ss. 25(3)**, 44(2)(b), (3)(a); S.I. 2015/2000, art. 3
- F2** Word in s. 80D(1) substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(3)(a)**, 29(2)(b), 29(3)
- F3** Words in s. 80D(1)(a) inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(3)(b)**, 29(2)(b), 29(3)
- F4** Words in s. 80D(3)(a) substituted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(4)**, 29(2)(b), 29(3)
- F5** Word in s. 80D(4)(a) inserted (with effect in relation to the tax year 2020-21 and subsequent tax years in accordance with reg. 12 of the commencing S.I. of the commencing S.I.) by [European Union \(Withdrawal\) Act 2018 \(c. 16\)](#), s. 25(4), **Sch. 3 para. 14(2)(a)** (with s. 19, Sch. 8 para. 37); S.I. 2020/1622, reg. 3(l) (with reg. 10)
- F6** S. 80D(4)(b) and word omitted (with effect in relation to the tax year 2020-21 and subsequent tax years in accordance with reg. 12 of the commencing S.I. of the commencing S.I.) by virtue of [European Union \(Withdrawal\) Act 2018 \(c. 16\)](#), s. 25(4), **Sch. 3 para. 14(2)(b)** (with s. 19, Sch. 8 para. 37); S.I. 2020/1622, reg. 3(l) (with regs. 10, 22)
- F7** S. 80D(4A)(4B) inserted (24.7.2018) by [Wales Act 2014 \(c. 29\)](#), **ss. 11(5)**, 29(4); S.I. 2018/892, art. 4 (with art. 7)
- F8** Words in s. 80D(4B) substituted (with effect in relation to the tax year 2020-21 and subsequent tax years in accordance with reg. 12 of the commencing S.I. of the commencing S.I.) by [European Union \(Withdrawal\) Act 2018 \(c. 16\)](#), s. 25(4), **Sch. 3 para. 14(3)** (with s. 19, Sch. 8 para. 37); S.I. 2020/1622, reg. 3(l) (with reg. 10)

Changes to legislation:

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