



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 7

TAX ON WILD FISHERIES

[^{F1}80N Tax on Wild Fisheries

- (1) A tax to which subsection (2) applies is a devolved tax.
- (2) This subsection applies to taxes on the owners, occupiers or users of wild fisheries, or on the owners or occupiers of the right to fish in wild fisheries, to fund expenditure in respect of—
 - (a) the conservation of freshwater fish and their habitats, or
 - (b) the management or regulation of wild fisheries.
- (3) For the purposes of subsection (2)—
 - “freshwater fish” includes fish that migrate between freshwater and other waters;
 - “wild fishery” means a fishery for freshwater fish, within the limit of 5 kilometres seaward from mean low water springs, that is not a fish farm;
 - “fish farm”—
 - (a) means a pond, stew, hatchery or other place used for keeping, with a view to their sale or to their transfer to other waters (including another fish farm), live fish, live eggs of fish, or foodstuff of fish, and
 - (b) includes any buildings used in connection with a place mentioned in paragraph (a) and the banks and margins of any water in such a place.]

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

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Textual Amendments

- F1** Pt. 4A Ch. 7 inserted (9.2.2018) by [The Scotland Act 1998 \(Specification of Devolved Tax\) \(Wild Fisheries\) Order 2018 \(S.I. 2018/177\)](#), arts. 1(2), **2**

Changes to legislation:

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