
Changes to legislation: Commissioners for Revenue and Customs Act 2005, Cross Heading: Scotland Act 1998 (c. 46) is up to date with all changes known to be in force on or before 17 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS, &c.

Scotland Act 1998 (c. 46)

70 The Scotland Act 1998 shall be amended as follows.

Commencement Information

I1 [Sch. 4 para. 70](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

71 In section 77 (accounting for additional Scottish tax)—

(a) in subsection (7) for “section 10 of the Exchequer and Audit Departments Act 1866 (gross revenues of Board’s department to be paid into that Fund after the making of specified deductions)” substitute “ section 44 of the Commissioners for Revenue and Customs Act 2005 (payment into Consolidated Fund) ”, and

(b) subsection (8) shall cease to have effect.

Commencement Information

I2 [Sch. 4 para. 71](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

72 Section 78(8) (tax reduction: destination of receipts) shall cease to have effect.

Commencement Information

I3 [Sch. 4 para. 72](#) in force at 18.4.2005 by [S.I. 2005/1126](#), [art. 2\(2\)\(h\)](#)

Changes to legislation:

Commissioners for Revenue and Customs Act 2005, Cross Heading: Scotland Act 1998 (c. 46) is up to date with all changes known to be in force on or before 17 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 18(2)(ia) inserted by [2019 anaw 1 s. 9](#)