
STATUTORY INSTRUMENTS

2018 No. 177

**The Scotland Act 1998 (Specification of
Devolved Tax) (Wild Fisheries) Order 2018**

Amendment of Part 4A of the Scotland Act 1998

2. In Part 4A of the Scotland Act 1998 (taxation)(1), after section 80M insert—

“CHAPTER 7

TAX ON WILD FISHERIES

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.”

(1) Part 4A was inserted by the Scotland Act 2012 (c.11), sections 23(2), 25(3), 28(1) and 30(1), and amended by the Finance Act 2014 (c.26), section 297(1), and Schedule 38, paragraph 16, the Wales Act 2014 (c.29), section 11, and the Scotland Act 2016 (c.11), sections 13, 17(1), 18(1) and 19(1).