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STATUTORY INSTRUMENTS

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**2018 No. 177**

**CONSTITUTIONAL LAW  
DEVOLUTION, SCOTLAND**

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

*Made - - - - 8th February 2018*

*Coming into force in accordance with article 1(2)*

At the Court at Buckingham Palace, the 8th day of February 2018

Present,

The Queen's Most Excellent Majesty in Council

This Order is made by Her Majesty in Council in exercise of the powers conferred upon Her by section 80B of the Scotland Act 1998(1).

In accordance with paragraphs 1 and 2 of Schedule 7 to that Act(2) a draft of this Order has been—

- (a) laid before, and approved by resolution of each House of Parliament, and
- (b) laid before, and approved by resolution of the Scottish Parliament.

Accordingly, Her Majesty, by and with the advice of Her Privy Council, makes the following Order:

**Citation and commencement**

**1.**—(1) This Order may be cited as the Scotland Act 1998 (Specification of Devolved Tax) (Wild Fisheries) Order 2018.

(2) This Order comes into force on the day after the day on which it is made.

**Amendment of Part 4A of the Scotland Act 1998**

**2.** In Part 4A of the Scotland Act 1998 (taxation)(3), after section 80M insert—

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(1) 1998 c.46; section 80B was inserted by the Scotland Act 2012(c.11), sections 23(2), 44(2)(b).  
(2) Paragraphs 1 and 2 of Schedule 7 have been modified by paragraph 3(2) of schedule 4 to the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).  
(3) 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).

“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.”

*Richard Tilbrook*  
Clerk of the Privy Council

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order amends Part 4A of the Scotland Act 1998 (c.46) (the “1998” Act). Part 4A provides for the Scottish Parliament to make provision about certain taxes (“devolved taxes”).

Article 2 inserts a new chapter into Part 4A. The new chapter provides that taxes on specified persons to fund expenditure in respect of the conservation of freshwater fish and their habitats or the management or regulation of wild fisheries are to be devolved taxes.

A full impact assessment has not been published for this instrument as it has no impact on the private sector and civil society organisations.