



Scotland Act 1998

1998 CHAPTER 46

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 2

INCOME TAX

[^{F1}80C Power to set Scottish [^{F2}rates] for Scottish taxpayers

(1) The Scottish Parliament may by resolution (a “Scottish rate resolution”) set [^{F3}the Scottish basic rate, and any other rates, for the purposes of section 11A of the Income Tax Act 2007 (which provides for the income of Scottish taxpayers which is charged at those rates)].

[^{F4}(2A) Where a Scottish rate resolution sets more than one rate it must also set limits or make other provision to enable it to be ascertained, for the purposes of that section, which rates apply in relation to a Scottish taxpayer.

(2B) But a Scottish rate resolution may not provide for different rates to apply in relation to different types of income.

(2C) In this Chapter a “Scottish rate” means a rate set by a Scottish rate resolution.]

(3) A Scottish rate resolution applies—
(a) for only one tax year, and
(b) for the whole of that year.

^{F5}(4)

(5) [^{F6}A] Scottish rate must be a whole number or half a whole number [^{F7}, or zero].

(6) A Scottish rate resolution—
(a) must specify the tax year for which it applies,

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

- (b) must be made before the start of that tax year, and
 - (c) must not be made more than 12 months before the start of that year.
- (7) If a Scottish rate resolution is cancelled before the start of the tax year for which it is to apply—
- (a) the Income Tax Acts have effect for that year as if the resolution had never been passed, and
 - (b) the resolution may be replaced by another Scottish rate resolution.
- (8) Standing orders must provide that only a member of the Scottish Government may move a motion for a Scottish rate resolution.]

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. 80C title substituted (30.11.2016) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(6)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F3** Words in s. 80C(1) substituted (30.11.2016) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(2)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F4** S. 80C(2A)-(2C) substituted (30.11.2016) for s. 80C(2) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(3)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F5** S. 80C(4) omitted (30.11.2016) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by virtue of [Scotland Act 2016 \(c. 11\)](#), **ss. 13(4)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F6** Word in s. 80C(5) substituted (30.11.2016) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(5)(a)(14)**, 72(3); S.I. 2016/1161, reg. 2
- F7** Words in s. 80C(5) inserted (30.11.2016) (with effect in accordance with s. 13(15)(16) of the amending S.I.) by [Scotland Act 2016 \(c. 11\)](#), **ss. 13(5)(b)(14)**, 72(3); S.I. 2016/1161, reg. 2

Changes to legislation:

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