

*These notes refer to the Scotland Act 1998 (c.46)
which received Royal Assent on 19th November 1998*

SCOTLAND ACT 1998

EXPLANATORY NOTES

COMMENTARY

Part IV: the Tax Varying Power

SECTION 79: Supplemental powers to modify enactments

Purpose and Effect

This section is supplementary to the provisions of sections 73 and 74. It permits the Treasury by order to modify enactments to take account of the Scottish Parliament's tax-varying power. In particular, such an order may exclude the effect of any tax-varying resolution in relation to certain enactments, or postpone the effect of such a resolution in relation to the operation of the PAYE system. Further provision about the making of subordinate legislation is to be found in sections 112 to 115 and Schedule 7.