



Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Introductory

23 Taxation: introductory

- (1) The 1998 Act is amended as follows.
- (2) Before Part 5 insert—

“PART 4A

TAXATION

CHAPTER 1

INTRODUCTORY

80A Overview of Part 4A

- (1) In this Part—
 - (a) Chapter 2 confers on the Scottish Parliament power to set a rate of income tax to be paid by Scottish taxpayers, and
 - (b) Chapters 3 and 4 specify the taxes about which the Scottish Parliament may make provision in the exercise of the power conferred by section 28(1).
- (2) The power to make provision about a devolved tax is subject to the restrictions imposed by—

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, Section 23. (See end of Document for details)

- (a) subsection (3), and
 - (b) the other provisions of this Part.
- (3) A devolved tax may not be imposed where to do so would be incompatible with any international obligations.
- (4) In this Act “devolved tax” means a tax specified in this Part as a devolved tax.

80B Power to add new devolved taxes

- (1) Her Majesty may by Order in Council amend this Part so as to—
- (a) specify, as an additional devolved tax, a tax of any description, or
 - (b) make any other modifications of the provisions relating to devolved taxes which She considers necessary or expedient.
- (2) An Order in Council under this section may also make such modifications of—
- (a) any enactment or prerogative instrument (including any enactment comprised in or made under this Act), or
 - (b) any other instrument or document,
- as Her Majesty considers necessary or expedient in connection with other provision made by the Order.”
- (3) In section 93 (agency arrangements)—
- (a) after subsection (2) insert—
 - “(2A) The collection and management of a devolved tax is a specified function of the Scottish Ministers.”;
 - (b) in subsection (3), in the definition of “specified”, after “specified” insert “(subject to subsection (2A))”.
- (4) In section 127 (index of defined expressions), at the appropriate place insert—

“Devolved tax	Section 80A(4)”.
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- (5) In Part 2 of Schedule 5 to that Act, in Section A1 (specific reservations: fiscal, economic and monetary policy), for “*Exception*” substitute “*Exceptions*” and after that heading insert— “Devolved taxes, including their collection and management.”
- (6) In Schedule 7 (procedure for subordinate legislation), in paragraph 1, at the appropriate place insert—

“Section 80B	Type A”.
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Changes to legislation:

There are currently no known outstanding effects for the Scotland Act 2012, Section 23.