



Scotland Act 2016

2016 CHAPTER 11

PART 2

TAX, BORROWING AND FINANCIAL INFORMATION

Devolved taxes

19 Devolved taxes: further provision

- (1) In section 80A of the Scotland Act 1998 (overview of Part 4A), in subsection (1)(b), for “Chapters 3 and 4” substitute “ The remaining Chapters ”.
- (2) The Treasury may by regulations make further provision relating to—
 - (a) the disapplication of air passenger duty in relation to flights beginning at airports in Scotland;
 - (b) the disapplication of aggregates levy in relation to commercial exploitation of aggregate in Scotland.
- (3) The power conferred by subsection (2) includes power—
 - (a) to make transitional or saving provision in connection with the coming into force of section 17 or 18 or Schedule 1;
 - (b) to amend, repeal, revoke or otherwise modify an enactment, whenever passed or made (including this Act).
- (4) Section 17(7) and section 18(4) are subject to any provision made by virtue of subsection (3).
- (5) Regulations under this section must be made by statutory instrument.
- (6) A statutory instrument containing regulations under this section which includes provision amending or repealing a provision of an Act may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.

Changes to legislation: Scotland Act 2016, Section 19 is up to date with all changes known to be in force on or before 16 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (7) Any other statutory instrument containing regulations under this section, if made without a draft having been approved by a resolution of the House of Commons, is subject to annulment in pursuance of a resolution of the House of Commons.
- (8) In this section “enactment” includes an enactment contained in subordinate legislation (within the meaning of the Interpretation Act 1978).

Commencement Information

II [S. 19](#) in force at 23.5.2016, see [s. 72\(3\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2017/455, reg. 3 by [S.I. 2019/1438 reg. 2](#)