
STATUTORY INSTRUMENTS

1999 No. 1081

The Scotland Act 1998 (Transitory and Transitional Provisions) (Grants to Members and Officeholders) Order 1999

Treatment of grant for tax purposes

8. Any grant paid under this Order shall, for the purposes of section 190 of the Income and Corporation Taxes Act 1988⁽¹⁾, be deemed to have been paid under section 81(3) of the Scotland Act 1998.

⁽¹⁾ 1988 c. 1; section 190 was amended by the Ministerial and other Pensions Act 1991 (c. 5), section 4(10).