
EXPLANATORY NOTE

(This note is not part of the Order)

This Order, made under the Scotland Act 1998 (c. 46), provides for certain functions of a Minister of the Crown, so far as they are exercisable by that Minister in or as regards Scotland, to be exercisable by the Scottish Ministers instead of, or concurrently with, the Minister concerned.

Article 2 identifies the extent to which the functions conferred on a Minister of the Crown by section 488(6) and (7) of the Income and Corporation Taxes Act 1988 (c. 1) are to be treated as exercisable in or as regards Scotland for the purposes of section 63 of the Scotland Act 1998 and so capable of being transferred under section 63 of the Scotland Act.

Article 3 provides that the functions conferred on a Minister of the Crown by section 488(6) and (7) of the Income and Corporation Taxes Act 1988, which relate to the approval of a housing association in connection with a claim for tax purposes, shall so far as exercisable in or as regards Scotland be exercisable by the Scottish Ministers instead of by a Minister of the Crown.

Article 4 of, and the Schedule to, the Order provide for the functions in the Fireworks Act 2003 (c. 22), set out in column 1 of the Schedule (and the supplemental functions in the Consumer Protection Act 1987 (c. 43), also set out in column 1 of the Schedule, which are applied by the Fireworks Act 2003), to be exercisable in or as regards Scotland by the Scottish Ministers concurrently with a Minister of the Crown. Section 2 of the Fireworks Act provides power to make fireworks regulations. Section 4 of that Act provides that the regulations may make provision for the prohibition of supply, purchase, possession or use of fireworks. Section 6 of that Act provides that the regulations may make provision in respect of public fireworks displays. The exercise of the functions by the Scottish Ministers is subject to the restrictions set out in column 2 of the Schedule.

Article 5 modifies the Income and Corporation Taxes Act 1988 in connection with provision made by the Order.

Article 6 provides for the general modification of enactments in connection with provision made by the Order.

Article 7 makes transitional and saving provision.