EXPLANATORY NOTES

SCOTLAND ACT 2012

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BACKGROUND AND SUMMARY

OVERALL STRUCTURE OF THE ACT

TERRITORIAL EXTENT AND APPLICATION

COMMENTARY ON SECTIONS (AND SCHEDULES)

PART 1: THE PARLIAMENT AND ITS POWERS

Section 1: Administration of elections

Section 2: Combination of polls at Scottish Parliamentary and other reserved elections

Section 3: Supplementary and transitional provision about elections

Section 4: Presiding Officer and deputies

Section 5: Scottish Parliamentary Corporate Body

Section 6: Bills: statements as to legislative competence

Section 7: Members' Interests

Section 8: Constituencies, regions and regional members

Section 9: Continued effect of provisions ceasing to be within legislative competence

Section 10: Air weapons

Section 11: Antarctica

PART 2: MINISTERS AND THEIR POWERS

Section 12: The Scottish Government

Section 13: Exercise of power to make Order disqualifying persons from membership of the Parliament

Section 14: Time limit for human rights actions against Scottish Ministers etc

These notes refer to the Scotland Act 2012 (c.11)

- Section 15: Power to vary retrospective decisions about non-legislative acts
- Section 16: BBC Trust member for Scotland
- Section 17: Exercise of functions relating to Seirbheis nam Meadhanan Gàidhlig
- Section 18: Crown Estate Commissioner with special responsibility for Scotland
- Section 19: Misuse of drugs
- Section 20: Power to prescribe drink-driving limits
- Section 21: Speed limits
- Section 22: Speed limits: supplementary

PART 3: FINANCE

- Section 23: Taxation: introductory
- Section 24: Amendments relating to the Commissioners for Revenue and Customs
- Section 25: Scottish rate of income tax
- Section 26: Income tax for Scottish taxpayers
- Section 27: Definition of Scottish taxpayer for Scottish variable rate
- Section 28: Scottish tax on transactions involving interests in land
- Section 29: Disapplication of UK stamp duty land tax
- Section 30: Scottish tax on disposals to landfill
- Section 31: Disapplication of UK landfill tax
- Section 32: Borrowing by the Scottish Ministers
- Section 33: Reports on the implementation and operation of this Part

PART 4: MISCELLANEOUS

- Section 34: Convention rights and EU law: role of the Advocate General in relation to criminal proceedings
- Section 35: References of compatibility issues to the High Court or Supreme Court
- Section 36: Convention rights and EU law: criminal appeals to the Supreme Court
- Section 37: Time limits for appeals on devolution issues in criminal proceedings
- Section 38: Review and power to amend sections 34 to 37
- Section 39: Maximum penalties which may be specified in subordinate legislation
- Section 42: Power to make consequential, transitional and saving provision
- Section 44: Commencement

These notes refer to the Scotland Act 2012 (c.11)

SCHEDULES

- Schedule 1: Amendments of Schedule 1 to the 1998 Act
- Schedule 2: Scottish rate of income tax: consequential amendments
- Schedule 3: Scottish tax on land transactions: consequential amendments
- Schedule 4: Scottish tax on landfill: consequential amendments

COMMENCEMENT

HANSARD REFERENCES