



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.

Status: This is the original version (as it was originally enacted).

- (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).