
Changes to legislation: European Union (Withdrawal) Act 2018, Paragraph 14 is up to date with all changes known to be in force on or before 19 April 2024. 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](#)

SCHEDULES

SCHEDULE 3

FURTHER AMENDMENTS OF DEVOLUTION LEGISLATION AND REPORTING REQUIREMENT

PART 3

OTHER AMENDMENTS OF DEVOLUTION LEGISLATION

Scotland Act 1998

- 14 (1) Section 80D (Scottish taxpayers) is amended as follows.
- (2) In subsection (4)—
- (a) insert “ or ” at the end of paragraph (a), and
 - (b) omit paragraph (b) and the “or” at the end of it.
- (3) In subsection (4B), for “any of paragraphs (a) to (c)” substitute “ paragraph (a) or (c) ”.

Commencement Information

- II** [Sch. 3 para. 14](#) in force at 31.12.2020 with effect in relation to the tax year 2020-21 and subsequent tax years in accordance with reg. 12 of the commencing S.I. by [S.I. 2020/1622](#), [reg. 3\(1\)](#) (with [regs. 10, 22](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 6(4)-(5ZA) word substituted by [2023 c. 28 Sch. 2 para. 8\(3\)\(c\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6(5ZA) inserted by [2023 c. 28 s. 6\(4\)](#)
- s. 6(6B) inserted by [2023 c. 28 s. 6\(6\)](#)
- s. 6A-6C inserted by [2023 c. 28 s. 6\(8\)](#)
- s. 6A word substituted by [2023 c. 28 Sch. 2 para. 8\(4\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6B word substituted by [2023 c. 28 Sch. 2 para. 8\(5\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)
- s. 6C word substituted by [2023 c. 28 Sch. 2 para. 8\(6\)](#) (The inserted text to be amended is still prospective so this amendment is not applied yet.)