STATUTORY INSTRUMENTS

2018 No. 177

CONSTITUTIONAL LAW
DEVOLUTION, SCOTLAND

The Scotland Act 1998 (Specification of Devolved Tax) (Wild Fisheries) Order 2018

Made - - - - 8th February 2018

Coming into force in accordance with article 1(2)

At the Court at Buckingham Palace, the 8th day of February 2018

Present,

The Queen's Most Excellent Majesty in Council

This Order is made by Her Majesty in Council in exercise of the powers conferred upon Her by section 80B of the Scotland Act 1998(**1**).

In accordance with paragraphs 1 and 2 of Schedule 7 to that Act(**2**) a draft of this Order has been—

(a) laid before, and approved by resolution of each House of Parliament, and

(b) laid before, and approved by resolution of the Scottish Parliament.

Accordingly, Her Majesty, by and with the advice of Her Privy Council, makes the following Order:

Citation and commencement

1.—(1) This Order may be cited as the Scotland Act 1998 (Specification of Devolved Tax) (Wild Fisheries) Order 2018.

(2) This Order comes into force on the day after the day on which it is made.

Amendment of Part 4A of the Scotland Act 1998

2. In Part 4A of the Scotland Act 1998 (taxation)(**3**), after section 80M insert—

(**1**) 1998 c.46; section 80B was inserted by the Scotland Act 2012(c.11), sections 23(2), 44(2)(b).

(**2**) Paragraphs 1 and 2 of Schedule 7 have been modified by paragraph 3(2) of schedule 4 to the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10).

(**3**) Part 4A was inserted by the Scotland Act 2012 (c.11), sections 23(2), 25(3), 28(1) and 30(1), and amended by the Finance Act 2014 (c.26), section 297(1), and Schedule 38, paragraph 16, the Wales Act 2014 (c.29), section 11, and the Scotland Act 2016 (c.11), sections 13, 17(1), 18(1) and 19(1).