STATUTORY INSTRUMENTS

2024 No. 1362

CONSTITUTIONAL LAW

DEVOLUTION, SCOTLAND

The Scotland Act 1998 (Specification of Devolved Tax) (Building Safety) Order 2024

Made - - - - 18th December 2024

Coming into force in accordance with article 1(2)

At the Court at Buckingham Palace, the 18th day of December 2024

Present,

The King's Most Excellent Majesty in Council

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

In accordance with paragraphs 1 and 2 of Schedule 7 to that Act(**b**) 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, His Majesty, by and with the advice of His Privy Council, makes the following Order:

Citation, commencement and extent

1.—(1) This Order may be cited as the Scotland Act 1998 (Specification of Devolved Tax) (Building Safety) Order 2024.

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

(3) It extends to England and Wales, Scotland and Northern Ireland.

Amendment of Part 4A of the Scotland Act 1998

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

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

(**b**) 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).

"CHAPTER 8

TAX IN CONNECTION WITH BUILDING CONTROL APPROVAL ETC

80O Tax in connection with building control approval etc

(1) A tax to which subsection (2) applies is a devolved tax.

(2) This subsection applies to a tax charged, for the purpose of meeting any building safety expenditure, in respect of—

(a) an application made in connection with the building control process,

(b) the issuing or submission of a document in connection with the building control process, or

(c) the taking of any other step in connection with the building control process.

(3) In subsection (2), "building safety expenditure" means expenditure incurred (whether before or after the coming into force of this section) for the purposes of improving the safety of persons in or about buildings in Scotland.

(4) For the purposes of subsection (2), a thing is done in connection with the building control process if it is done in connection with ensuring that the design, construction, demolition or conversion of a relevant building or proposed relevant building complies with a statutory requirement that is designed to secure the safety of persons in or about buildings in Scotland.

(5) In this section—

"relevant building" means a building in Scotland consisting of or containing—

(i) one or more dwellings, or

(ii) other accommodation,

(and "accommodation" here includes temporary accommodation, for example in a hotel or hospital);

"statutory requirement" means a requirement imposed by or under an Act of Parliament or an Act of the Scottish Parliament."

Richard Tilbrook
Clerk of the Privy Council

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Part 4A of the Scotland Act 1998 (c. 46). Part 4A provides for the Scottish Parliament to make provision about certain taxes ("devolved taxes").

Article 2 inserts a new Chapter 8 into Part 4A. The new Chapter provides that taxes charged in respect of certain steps in the building control process applying to buildings containing dwellings, and for the purpose of meeting building safety expenditure, are to be devolved taxes.

A full impact assessment has not been published for this Order as it has no impact on the private sector and civil society organisations.

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(**a**) Part 4A, Chapter 1 was inserted by the Scotland Act 2012 (c. 11), section 23(2), and was amended by the Scotland Act 2016 (c. 11), sections 13 and 19(1).
(**b**) Section 80N was inserted by S.I. 2018/177.

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