



The Scottish Parliament
Pàrlamaid na h-Alba

(Updated 26 February 2018)

Major devolved powers 1999-2012	
Agriculture	Including promotion
Culture	Including Creative Scotland, national library, museums and galleries and the national performing companies and support for the creative industries.
Economic development	Including Scottish Enterprise and Highlands and Islands Enterprise, financial and other support for Scottish business and industry, promotion of trade and exports, inward investment
Education and training	Including the pre-school, primary, secondary, further, higher and lifelong education and training policy and programmes
Energy	Responsibility for the promotion of renewable energy generation, energy efficiency, and the consenting of electricity generation and transmission development
Environment	Including environmental protection policy, climate change, pollution matters, waste management, water supplies and sewerage, national parks, flood and coastal protection
Fire services	
Fisheries	Including promotion
Forestry	Including the Forestry Commission in Scotland
Health and social care	Including the National Health Service, funding, health education, health services, medicine, public and mental health
Housing	Including policy and building control

Justice	Including civil justice, civil law and procedure, courts, criminal justice, criminal law and procedure, police, debt and bankruptcy, family law, freedom of information, legal aid, legal profession, licensing law, property law
Local government	Including finance, legislative/administrative framework, policy and elections
Planning	Including the statutory framework
Scottish Variable Rate of Income Tax	Power to vary (up or down) the basic rate of UK income tax by up to 3p in the pound. This power was never used.
Social work	
Sport	Including sportscotland and support and promotion of major events
Tourism	Including VisitScotland and support and promotion of major events
Transport (excluding most power over aviation, shipping, road traffic law and HGV and bus driver, vehicle and operator licensing)	Including infrastructure

New and amended powers under the Scotland Act 2012

Power	Progress to date
Air weapons	To make law relating to the use and regulation of most air weapons in Scotland. The Air Weapons and Licensing (Scotland) Act 2015 asp 10 received Royal Assent on 4 August 2015.
Borrowing powers	From 1 April 2016 power to borrow: <ul style="list-style-type: none"> • Resource: up to £200m annually and £500m overall (this means at any given point in time) for forecast errors • Capital: up to 10% of the Capital DEL (Departmental Expenditure Limits) budget annually and £2.2bn in total.
Drink driving alcohol limits	From 5 December 2014, new drink driving alcohol limits, set by the Road Traffic Act 1988 (Prescribed Limit) (Scotland) Regulations 2014 , applied in Scotland.
Land and Buildings Transaction Tax (LBTT)	From 1 April 2015, the Land and Buildings Transaction Tax (Scotland) Act 2013 applies in Scotland and LBTT replaced Stamp Duty Land

	Tax.
Landfill Tax	From 1 April 2015, the Landfill Tax (Scotland) Act 2014 applies in Scotland.
Reserve	Referred to as a cash reserve: <ul style="list-style-type: none"> • Surplus could be saved if revenues higher than forecast, funds can be drawn if revenues lower than forecast • Overall limit £125m.
Scottish Rate of Income Tax (SRIT)	From 6 April 2016, the UK Government deducted 10p in the pound from basic, higher and additional rates of income tax and the Scottish Parliament has the power to set a rate across all three bands. It was set at 10p, so income tax in Scotland was the same as in the rest of the UK. SRIT was in place for only one year (2016-17) and was replaced by wider income tax powers under the Scotland Act 2016 on 6 April 2017.

New and amended Powers under Scotland Act 2016

Power	Progress to date
Aggregates Levy	Tax charged on aggregate when it is subjected to commercial exploitation in Scotland is a devolved tax. The date of devolution will be agreed once current state aid and other outstanding legal issues have been resolved.
Air Passenger Duty (APD)	APD will be devolved from 1 April 2018. The Air Departure Tax (Scotland) Act 2017 received Royal Assent on 25 July 2017. Air Departure Tax will apply in Scotland from 1 April 2018.
Borrowing	From 1 April 2017: <ul style="list-style-type: none"> • Resource borrowing powers up to £600 million each year and £1.75 billion overall. Different limits apply: <ul style="list-style-type: none"> ○ £500 million a year for in-year cash management. ○ £300 million a year for forecast error in relation to devolved/assigned taxes and welfare. ○ £600 million a year for any shortfall in devolved/assigned taxes or welfare

	<p>where there is, or is forecast to be, a Scotland specific economic shock.</p> <ul style="list-style-type: none"> • Capital borrowing powers up to 15% of overall borrowing cap (equivalent to £450 million a year) and £3 billion in total.
Consumer advocacy and advice	<p>Power commenced 23 May 2016.</p> <p>The Scottish Government is working with stakeholders to consider the possible form and functions of a dedicated consumer protection body for Scotland.</p>
Crown Estate	<p>The function of managing the Crown Estate's economic assets in Scotland – which include half of Scotland's foreshore, almost all the seabed, and onshore assets including four rural estates – are devolved.</p> <p>The Crown Estate Scotland (Interim Management) Order 2017 came into effect in February 2017.</p> <p>The Crown Estate Transfer Scheme 2017 came into force on 1 April 2017, giving effect to the devolution to Scotland of the functions of managing the Crown Estate's wholly-owned assets in Scotland from that date. Section 62 of the Scotland Act 2016 also commenced on 1 April 2017.</p> <p>A Concordat has been agreed between the Scottish and UK Governments which sets out practical arrangements for transferring Secretary of State functions to Scottish Ministers in relation to the decommissioning of offshore renewable energy installations.</p>
Elections	<p>Scottish Parliament elections and the local government franchise. This includes regulation of campaign spending and controlled expenditure on Scottish Parliament elections.</p> <p>In force 18 May 2017, following changes to the Scottish Parliament Standing Orders to set out rules on super majorities.</p> <p>The Scottish Government launched a consultation on Electoral Reform in December 2017. The consultation closes on 12 March 2018.</p>
Equalities	<p>Powers commenced on 23 May 2016. The Scottish Parliament is able to:</p>

	<ul style="list-style-type: none"> Legislate about equal opportunities in relation to non-executive appointments to the boards of Scottish public authorities. The Scottish Government introduced the Gender Representation on Public Boards (Scotland) Bill on 15 June 2017. The bill was passed on 30 January 2018. Introduce protections and requirements that add to the existing provisions in the Equality Act 2010, but do not modify them. This power relates to Scottish public authorities. Introduce a socio-economic duty, as set out in Section 1 of the Equality Act 2010. The Scottish Government aims to introduce a duty on Scottish public authorities in 2017.
Employment programmes	<p>Power to create employment schemes for those at risk of long-term unemployment and to help disabled people into work commenced on 5 September 2016.</p> <p>Two one-year interim programmes started in April 2017. A single programme (divided into nine geographical contract areas) will replace them from April 2018.</p>
Energy efficiency and fuel poverty schemes	Not yet in force
Gaming machine licensing powers	<p>Powers apply specifically to controlling the number of Fixed-Odds Betting Terminals.</p> <p>Powers commenced 23 May 2016.</p>
Income tax	From 1 April 2017, devolution of rates and bands on non-savings non-dividend income tax.
Onshore oil and gas licensing	From 9 February 2018, powers over onshore oil and gas licensing regimes have been transferred to Scottish Ministers.
Railway policing	<p>Power over the functions of the British Transport Police devolved</p> <p>The Railway Policing (Scotland) Act 2017 received Royal Assent on 1 August 2017.</p>
Reserved tribunals (except for Special Immigration Appeals Commission and Proscribed Organisations Appeals Commission)	<p>The new system for devolving the functions of reserved tribunals came into force on 23 May 2016.</p> <p>This process involves the use of subordinate legislation to devolve specific functions on a</p>

	<p>case-by-case basis. As of February 2018, no powers have yet been transferred, although the Scottish Government has consulted on the transfer of Employment Tribunal functions.</p>
<p>Social security (devolution of certain benefits, and powers to top up reserved benefits, create new benefits in devolved areas and vary aspects of universal credit)</p>	<p>Powers to top up reserved benefits, create new benefits in devolved areas and vary aspects of universal credit commenced 5 September 2016. Twice-monthly payments and payment of rent direct to the landlord available to new universal credit claimants in some areas since 4 October 2017, and existing claimants in some areas since 31 January 2018.</p> <p>Legislative competence for disability living allowance, personal independence payment, attendance allowance, carer's allowance, severe disablement allowance, industrial injuries benefits, winter fuel payments, funeral payments, Sure Start maternity grant and cold weather payments from 17 May 2017.</p> <p>The Scottish Government introduced the Social Security (Scotland) Bill on 20 June 2017. Stage 3 is likely to be completed by the end of April 2018.</p> <p>Executive competence (to deliver devolved benefits) by April 2020, but may be sooner for some benefits.</p> <p>Carer's allowance supplement planned for summer 2018, with the current carer's allowance to be delivered by DWP as the Scottish Ministers' agent from that point. Early years assistance (including maternity grants) and funeral expenses assistance currently planned for summer 2019.</p> <p>Discretionary housing payments were devolved on 1 April 2017. Delivered under existing legislation until provisions in the Social Security (Scotland) Bill are commenced.</p> <p>Powers over welfare foods not yet commenced.</p>
<p>Transport (including passenger rail franchise, road signs and speed limits)</p>	<p>Power commenced 23 May 2016.</p>
<p>VAT revenues</p>	<p>Assignment from 2019-20 of the first 10p of the standard rate and the first 2.5p of the reduced rate of Scottish VAT receipts.</p>

	The method of assignment is yet to be determined.
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