



The Scottish Parliament  
Pàrlamaid na h-Alba

(Updated 16 August 2017)

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

<b>Justice</b>	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
<b>Local government</b>	Including finance, legislative/administrative framework, policy and elections
<b>Planning</b>	Including the statutory framework
<b>Scottish Variable Rate of Income Tax</b>	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.
<b>Social work</b>	
<b>Sport</b>	Including sportscotland and support and promotion of major events
<b>Tourism</b>	Including VisitScotland and support and promotion of major events
<b>Transport</b> (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
<b>Air weapons</b>	To make law relating to the use and regulation of most air weapons in Scotland.  <a href="#">The Air Weapons and Licensing (Scotland) Act 2015</a> asp 10 received Royal Assent on 4 August 2015.
<b>Borrowing powers</b>	From 1 April 2016 power to borrow: <ul style="list-style-type: none"> <li>• Resource: up to £200m annually and £500m overall (this means at any given point in time) for forecast errors</li> <li>• Capital: up to 10% of the Capital DEL (Departmental Expenditure Limits) budget annually and £2.2bn in total.</li> </ul>
<b>Drink driving alcohol limits</b>	From 5 December 2014, new drink driving alcohol limits, set by the <a href="#">Road Traffic Act 1988 (Prescribed Limit) (Scotland) Regulations 2014</a> , applied in Scotland.
<b>Land and Buildings Transaction Tax (LBTT)</b>	From 1 April 2015, the <a href="#">Land and Buildings Transaction Tax (Scotland) Act 2013</a> applies in Scotland and LBTT replaced Stamp Duty Land

	Tax.
<b>Landfill Tax</b>	From 1 April 2015, the <a href="#">Landfill Tax (Scotland) Act 2014</a> applies in Scotland.
<b>Reserve</b>	Referred to as a cash reserve: <ul style="list-style-type: none"> <li>• Surplus could be saved if revenues higher than forecast, funds can be drawn if revenues lower than forecast</li> <li>• Overall limit £125m.</li> </ul>
<b>Scottish Rate of Income Tax (SRIT)</b>	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
<b>Aggregates Levy</b>	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.
<b>Air Passenger Duty (APD)</b>	APD will be devolved from 1 April 2018.  The <a href="#">Air Departure Tax (Scotland) Act 2017</a> received Royal Assent on 25 July 2017. Air Departure Tax will apply in Scotland from 1 April 2018.
<b>Borrowing</b>	From 1 April 2017: <ul style="list-style-type: none"> <li>• Resource borrowing powers up to £600 million each year and £1.75 billion overall. Different limits apply: <ul style="list-style-type: none"> <li>○ £500 million a year for in-year cash management.</li> <li>○ £300 million a year for forecast error in relation to devolved/assigned taxes and welfare.</li> <li>○ £600 million a year for any shortfall in devolved/assigned taxes or welfare</li> </ul> </li> </ul>

	<p>where there is, or is forecast to be, a Scotland specific economic shock.</p> <ul style="list-style-type: none"> <li>• Capital borrowing powers up to 15% of overall borrowing cap (equivalent to £450 million a year) and £3 billion in total.</li> </ul>
<b>Consumer advocacy and advice</b>	<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>
<b>Crown Estate</b>	<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><a href="#">The Crown Estate Scotland (Interim Management) Order 2017</a> came into effect in February 2017.</p> <p><a href="#">The Crown Estate Transfer Scheme 2017</a> 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>
<b>Elections</b>	<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 is expected to consult in 2017 on possible changes to election legislation.</p>
<b>Equalities</b>	<p>Powers commenced on 23 May 2016. The Scottish Parliament is able to:</p>

	<ul style="list-style-type: none"> <li>Legislate about equal opportunities in relation to non-executive appointments to the boards of Scottish public authorities. The Scottish Government introduced the <a href="#">Gender Representation on Public Boards (Scotland) Bill</a> on 15 June 2017.</li> <li>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.</li> <li>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.</li> </ul>
<b>Employment programmes</b>	<p>Power to create employment schemes for those at risk of long-term unemployment and to help disabled people into work.</p> <p>Two interim employment programmes have been contracted to start from April 2017.</p>
<b>Energy efficiency and fuel poverty schemes</b>	Not yet in force
<b>Gaming machine licensing powers</b>	<p>Powers apply specifically to controlling the number of Fixed-Odds Betting Terminals.</p> <p>Powers commenced 23 May 2016.</p>
<b>Income tax</b>	From 1 April 2017, devolution of rates and bands on non-savings non-dividend income tax.
<b>Onshore oil and gas licensing</b>	<p>The <a href="#">Scotland Act 2016 (Onshore Petroleum) (Consequential Amendments) Regulations 2017</a> devolve Sections 47-49 of the Scotland Act 2016.</p> <p>Powers commence 21 days after the Regulations are made (Parts 1 &amp; 2), and immediately after the commencement of Part 2 of Schedule 6 of the Wales Act 2017 (Part 3).</p>
<b>Railway policing</b>	<p>Power over the functions of the British Transport Police devolved</p> <p>The <a href="#">Railway Policing (Scotland) Act 2017</a> received Royal Assent on 1 August 2017.</p>
<b>Reserved tribunals</b> (except for Special Immigration Appeals Commission and Proscribed Organisations Appeals Commission)	The new system for devolving the functions of reserved tribunals came into force on 23 May 2016.

	<p>This process would use subordinate legislation to devolve specific functions on a case-by-case basis. As of June 2017, no powers have yet been transferred.</p>
<p><b>Social security</b> (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.</p> <p>Discretionary Housing Payments – devolved 1 April 2017</p> <p>Legislative competence for Disability Living Allowance, Personal independence Payment, Attendance Allowance, Carer’s Allowance, Severe Disablement Allowance, Industrial Injuries Disablement Benefit, Winter Fuel Payments, Funeral Payments, Sure Start Maternity Grant and Cold Weather Payment from 17 May 2017. (Requires a Social Security Bill. The Scottish Government introduced the <a href="#">Social Security (Scotland) Bill</a> on 20 June 2017.)</p> <p>Executive competence (to deliver devolved benefits) by April 2020 – may be sooner for some benefits.</p> <p>Maternity Grants and Funeral Payments currently planned for summer 2019.</p>
<p><b>Transport</b> (including passenger rail franchise, road signs and speed limits)</p>	<p>Power commenced 23 May 2016.</p>
<p><b>VAT revenues</b></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> <p>The method of assignment is yet to be determined.</p>