

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
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
Social work	
Sport	Including sportscotland and support and promotion of major events

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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 up to £2.2 billion (Capital) and £500m (Revenue).
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	From 1 April 2015, the Land and Buildings Transaction Tax replaced the Stamp Duty Land Tax.
Landfill Tax	From 1 April 2015, the Landfill Tax (Scotland) Act 2014 asp 2 applied in Scotland.
Scottish Rate of Income Tax (SRIT)	From 1 April 2016, the UK Government deducts 10p in the £ from basic, higher and additional rates of income tax and the Scottish Parliament has the power to levy a Scottish rate across the three bands.

New and amended powers under the Scotland Act 2016

Power	Progress to date
Aggregates Levy	<p>Tax charged on aggregate when it is subjected to commercial exploitation in Scotland is a devolved tax.</p> <p>Power commenced 23 May 2016.</p>
Air Passenger Duty	<p>Tax charged on the carriage of passengers by air from airports in Scotland is a devolved tax</p> <p>The Scottish Government introduced the Air Departure Tax (Scotland) Bill on 19 December 2016.</p>
Borrowing	<p>From 1 April 2017, power to borrow up to £3 billion (Capital) and £1.75 billion (Revenue) apply.</p>
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>Not yet fully commenced</p>
Elections	<p>Scottish Parliament elections and the local government franchise, including regulation of campaign spending and controlled expenditure on Scottish Parliament elections</p> <p>Not yet in force – it requires changes to the Scottish Parliament standing orders to set out rules on super-majorities.</p>
Employment programmes	<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>

New and amended powers under the Scotland Act 2016

Power	Progress to date
Energy efficiency and fuel poverty schemes	Not yet in force
Equalities	<p>Power to introduce specific equality requirements for Scottish or cross-border public bodies</p> <p>The Scottish Government is consulting on a Gender Representation on Public Boards (Scotland) Bill.</p>
Gaming machine licensing powers	<p>Powers apply specifically to controlling the number of fixed-odds betting terminals.</p> <p>Power commenced 23 May 2016.</p>
Income tax	<p>Including setting rates and thresholds</p> <p>Power commenced 30 November 2016.</p>
Onshore oil and gas licensing	Not yet in force
Railway policing	<p>Power over the functions of the British Transport Police devolved</p> <p>The Scottish Government introduced the Railway Policing (Scotland) Bill on 8 December 2016.</p>
Reserved tribunals (except for Special Immigration Appeals Commission and Proscribed Organisations Appeals Commission)	Devolved
Transport (Including passenger rail franchise, road signs and speed limits)	Power commenced 23 May 2016.
VAT revenues	<p>Partial assignment of VAT revenues to the Scottish Consolidated Fund</p> <p>Power commenced 23 May 2016.</p> <p>The method of assignment is yet to be determined.</p>
Welfare (certain aspects)	<p>Aspects devolved include:</p> <ul style="list-style-type: none"> • Disability Living Allowance • Personal Independence Payment

New and amended powers under the Scotland Act 2016

Power	Progress to date
	<ul style="list-style-type: none">• Attendance Allowance• Carer's Allowance• Severe Disablement Allowance• Industrial Injuries Disablement Benefit• Discretionary Housing Payments• Winter Fuel Payments• Funeral Payments• Sure Start Maternity Grant• Cold Weather Payment <p>Not yet fully commenced</p>