

2016 No. 1161 (C. 79)

INCOME TAX

DEVOLUTION, SCOTLAND

**The Scotland Act 2016 (Commencement No. 2) Regulations
2016**

Made - - - - *29th November 2016*

The Treasury makes the following Regulations in exercise of the powers conferred by section 13(14) and (15) of the Scotland Act 2016(a).

Citation

1. These Regulations may be cited as the Scotland Act 2016 (Commencement No. 2) Regulations 2016.

Provision coming into force on 30th November 2016

2. Section 13 (power of the Scottish Parliament to set rates of income tax) of the Scotland Act 2016 comes into force on 30th November 2016.

Appointed tax year

3. The tax year 2017-18 is appointed under section 13(15) of the Scotland Act 2016 as the first tax year in relation to which the amendments made by section 13 are to have effect.

Stephen Barclay
David Evennett

29th November 2016

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 brings section 13 of the Scotland Act 2016 into force. Section 13 amends section 80C of the Scotland Act 1998 so as to give the Scottish Parliament the power to set different rates of income tax for Scottish taxpayers.

Regulation 3 appoints the tax year 2017-18 as the first tax year in respect of which the Scottish Parliament may exercise the new power contained in amended section 80C.

An Impact Assessment covering this instrument was published on 28th May 2015 alongside the draft clauses and explanatory notes for the Scotland Bill and is available on the website at

<http://www.parliament.uk/documents/impact-assessments/IA15-004.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

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