STATUTORY INSTRUMENTS

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(**1**).

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
Two of the Lords Commissioners of Her Majesty's Treasury

29th November 2016

(**1**) 2016 c. 11.