STATUTORY INSTRUMENTS

# 2015 No. 2000

# INCOME TAX

## The Scotland Act 2012, Section 25 (Appointed Years) Order 2015

*Made - - - - 8th December 2015*

The Treasury makes the following Order in exercise of the powers conferred by section 25(4) and (5) of the Scotland Act 2012(**1**).

### Citation

**1.** This Order may be cited as the Scotland Act 2012, Section 25 (Appointed Years) Order 2015.

### Appointed years

**2.** The tax year 2015-16 is appointed under section 25(4) of the Scotland Act 2012 as the last tax year for which Part 4 of the Scotland Act 1998(**2**) (power to vary income tax rate) is to have effect.

**3.** The tax year 2016-17 is appointed under section 25(5) of the Scotland Act 2012 as the first tax year for which a Scottish rate resolution made by the Scottish Parliament under section 80C(**3**) of the Scotland Act 1998 (power to set Scottish rate for Scottish taxpayers) is to have effect.

*David Evennett*
*Mel Stride*
Two of the Lords Commissioners of Her Majesty's Treasury

8th December 2015

(**1**) 2012 c. 11.
(**2**) 1998 c. 46. Section 25(2) of the Scotland Act 2012 repealed Part 4 of the Scotland Act 1998 and subsection (4) of that section provides that the repeal has effect so that the last tax year in respect of which a resolution by the Scottish Parliament under Part 4 can be passed will be the tax year appointed by order under that subsection.
(**3**) Section 80C was inserted by section 25(3) of the Scotland Act 2012.