



Scotland Act 2016

2016 CHAPTER 11

PART 2

TAX, BORROWING AND FINANCIAL INFORMATION

Income tax

15 Consequential amendments: income tax

- (1) In section 110(2) of the Scotland Act 1998 (Scottish taxpayers: rates of income tax for social security purposes) for the words from “the Scottish basic rate” to “Scottish taxpayers” substitute “ a Scottish rate (within the meaning of the Income Tax Acts) ”.
- (2) Section 4 of the Taxation of Chargeable Gains Act 1992 (rates of capital gains tax) is amended as follows.
- (3) In subsections (4) and (5) omit “, the Scottish higher rate”.
- (4) At the end insert—
 - “(10) For the purposes of the following references, an individual who is a Scottish taxpayer is to be treated as if the individual were not a Scottish taxpayer—
 - (a) the references in subsections (4) and (5) to income tax being chargeable at the higher rate;
 - (b) the reference in subsection (7) to the basic rate limit.
 - (11) Section 4A(5) is to be read accordingly.”
- (5) In section 4A(5) of that Act (section 4: special cases) omit “, the Scottish higher rate”.
- (6) In consequence of the amendments made by sections 13, 14 and this section omit the following provisions of Schedule 38 to the Finance Act 2014—
 - (a) paragraph 2(b);
 - (b) paragraph 3;
 - (c) paragraph 6(a) to (c) and (e);

Changes to legislation: Scotland Act 2016, Section 15 is up to date with all changes known to be in force on or before 16 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (d) paragraph 7;
 - (e) paragraph 15(2) and (3);
 - (f) paragraph 16(2) and (8).
- (7) The amendments made by this section—
- (a) come into force on the day appointed by the Treasury under section 13(14), and
 - (b) have effect in relation to the tax year appointed by the Treasury under section 13(15) and subsequent tax years.
- (8) The Treasury may by regulations make—
- (a) such consequential provision as they consider appropriate in connection with any provision of section 13 or 14;
 - (b) such transitional or saving provision as they consider appropriate in connection with the coming into force of any provision of section 13 or 14 or subsections (1) to (6).
- (9) Regulations under this section may amend, repeal, revoke or otherwise modify an enactment, whenever passed or made (including this Act).
- (10) The following are subject to any provision made by virtue of subsection (8)(b)—
- (a) subsection (7);
 - (b) section 13(15);
 - (c) section 14(15).
- (11) Regulations under this section must be made by statutory instrument.
- (12) A statutory instrument containing regulations under this section which includes provision amending or repealing a provision of an Act may not be made unless a draft of the instrument has been laid before and approved by a resolution of the House of Commons.
- (13) Any other statutory instrument containing regulations under this section, if made without a draft having been approved by a resolution of the House of Commons, is subject to annulment in pursuance of a resolution of the House of Commons.
- (14) In this section “enactment” includes an enactment contained in subordinate legislation (within the meaning of the Interpretation Act 1978).

Commencement Information

II [S. 15](#) in force at 23.5.2016 for specified purposes, see [s. 72\(3\)](#)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.I. 2017/455, reg. 3 by [S.I. 2019/1438 reg. 2](#)