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STATUTORY INSTRUMENTS

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**2015 No. 2000**

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<sup>(1)</sup> (power to vary income tax rate) is to have effect.

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<sup>(1)</sup> 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 Section 25(2) of the Scotland Act 2012 repealed Part 4 of the Scotland Act 1998 and subsection (4) of that section provides that the repeal has effect so that the last tax year in respect of which a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.