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STATUTORY INSTRUMENTS

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**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<sup>(1)</sup>.

**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.

29th November 2016

*Stephen Barclay*  
*David Evennett*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## 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.

## NOTE AS TO EARLIER COMMENCEMENT REGULATIONS

*(This note is not part of the Regulations)*

The following provisions of the Scotland Act 2016 have been brought into force by commencement Regulations made before the date of these Regulations:

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 22(3) and subsection (1) of that section in so far as it relates to subsection (3)	5th September 2016	<a href="#">2016/759</a>
Section 23(3) and subsection (1) of that section in so far as it relates to subsection (3)	5th September 2016	<a href="#">2016/759</a>
Section 24	5th September 2016	<a href="#">2016/759</a>
Section 26	5th September 2016	<a href="#">2016/759</a>
Section 28 to 35	5th September 2016	<a href="#">2016/759</a>
Section 65	18th August 2016	<a href="#">2016/759</a>