
STATUTORY INSTRUMENTS

2017 No. 468

The Scotland Act 2016 (Income Tax
Consequential Amendments) Regulations 2017

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Scotland Act 2016 (Income Tax Consequential Amendments) Regulations 2017 and come into force on the day after the day on which they are made.

(2) The amendments made by these Regulations have effect in relation to the tax year appointed by the Treasury under section 13(15)(1) of the Scotland Act 2016 and subsequent tax years.

(1) [S.I. 2016/1161](#) appointed the tax year 2017-18 as the first tax year in respect of which the Scottish Parliament may exercise the power to set Scottish rates for Scottish taxpayers contained in Section 80C of the Scotland Act 1998.