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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**

**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<sup>(1)</sup> of the Scotland Act 1998 (power to set Scottish rate for Scottish taxpayers) is to have effect.

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<sup>(1)</sup> Section 80C was inserted by section 25(3) of the Scotland Act 2012.