

**2015 No. 2000**

**INCOME TAX**

**The Scotland Act 2012, Section 25 (Appointed Years) Order  
2015**

Made - - - -

8th December 2015

The Treasury makes the following Order in exercise of the powers conferred by section 25(4) and (5) of the Scotland Act 2012(a).

**Citation**

1. This Order may be cited as 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(b) (power to vary income tax rate) is to have effect.

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(c) of the Scotland Act 1998 (power to set Scottish rate for Scottish taxpayers) is to have effect.

*David Evennett  
Mel Stride*

8th December 2015

Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE**

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

Article 1 of this Order provides for citation.

Article 2 appoints the tax year 2015-16 as the last tax year in respect of which a Scottish resolution under section 73 of Part 4 of the Scotland Act 1998 (c. 46) ("the 1998 Act") may be made by the Scottish Parliament. Part 4 of the 1998 Act which gave the Scottish Parliament the power to make a resolution increasing or decreasing the basic rate of income tax for Scottish taxpayers ("a tax-varying resolution") was repealed by section 25(2) of the Scotland Act 2012 (c. 11) ("the 2012 Act"). Section 25(4) provides that the repeal of Part 4 of the 1998 Act has effect so

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(a) 2012 c. 11.

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 Section 25(2) of the Scotland Act 2012 repealed Part 4 of the Scotland Act 1998 and subsection (4) of that section provides that the repeal has effect so that the last tax year in respect of which a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

(c) Section 80C was inserted by section 25(3) of the Scotland Act 2012.

that last year in respect of which a tax-varying resolution can be passed by the Scottish Parliament will be the tax year appointed by the Treasury by order. This order is now made under article 2.

Article 3 appoints the tax year 2016-17 as the first tax year in respect of which a Scottish rate resolution under section 80C of Part 4A of the 1998 Act may be made by the Scottish Parliament. A new power for the Scottish Parliament to resolve to set a Scottish rate of income tax for Scottish taxpayers (“a Scottish rate resolution”) was inserted into the 1998 Act by the 2012 Act. Section 25(5) of the 2012 Act provides that the first tax year in respect of which such a Scottish rate resolution may be made will be the tax year appointed by the Treasury by order. This order is now made under article 3.

An Impact Assessment covering this instrument was published on 21st June 2011 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/IA11-035.pdf>. It remains an accurate summary of the impacts that apply to this instrument.

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