

Draft Order laid before the House of Commons under paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998, for approval by resolution of the House of Commons.

DRAFT STATUTORY INSTRUMENTS

2021 No.

INCOME TAX

The Scottish Rates of Income Tax
(Consequential Amendments) Order 2021

Made - - - -

Coming into force in accordance with article 1

This Order is made by the Treasury in exercise of the powers conferred by section 80G(1A) and (4) of the Scotland Act 1998(1).

A draft of this Order was laid before and approved by the House of Commons in accordance with paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998(2).

(1) Section 80G was inserted by section 25(3) of the Scotland Act 2012 (c.11). Subsection (1A) was inserted by paragraph 16(4) of Schedule 38 to the Finance Act 2014 and amended by section 13(11) of the Scotland Act 2016 (c.11).

(2) 1998 c.46. Paragraph 1 of Schedule 7 was relevantly amended by paragraph 16(10)(b) of Schedule 38 to the Finance Act 2014 (c.26).