

**2016 No. 1161 (C. 79)**

**INCOME TAX**

**DEVOLUTION, SCOTLAND**

**The Scotland Act 2016 (Commencement No. 2) Regulations  
2016**

ISBN 978-0-11-115185-3

---

**CORRECTION**

Page 1, footnote (a): “c. 11” should read “2016 c. 11”; and

Page 2, after the Explanatory Note, insert the following:

**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:

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

*January 2017*