

SCHEDULES

SCHEDULE 2

SCOTTISH RATE OF INCOME TAX: CONSEQUENTIAL AMENDMENTS

- 1 (1) The 1998 Act is amended as follows.
- (2) In section 110 (Scottish taxpayers for social security purposes)—
 - (a) in subsection (2), after “the basic rate” insert “, higher rate or additional rate”;
 - (b) in that subsection, for the words in the brackets substitute “instead of the rate calculated under section 6(2B) of the Income Tax Act 2007”;
 - (c) in subsection (3), for the words from “whether Scotland is” to the end substitute “whether or not they have a close connection with Scotland”;
 - (d) in subsection (4), for “Part IV” substitute “Chapter 2 of Part 4A”.
- (3) In Schedule 4 (enactments protected from modification by the Parliament), in paragraph 4(3), omit “, 77, 78”.
- (4) In Schedule 7 (procedure for subordinate legislation)—
 - (a) for “Section 79” substitute “Section 80G”;
 - (b) in the Note relating to the entry for section 79—
 - (i) for “section 79” substitute “section 80G”, and
 - (ii) for “section 79(3)” substitute “section 80G(3)”.