

SCHEDULES

SCHEDULE 38

SCOTTISH BASIC, HIGHER AND ADDITIONAL RATES OF INCOME TAX

PART 1

AMENDMENTS OF ITA 2007

- 10 In section 989 (definitions for the purposes of the Income Tax Acts)—
- (a) in the definitions of “additional rate”, “basic rate” and “higher rate”, omit “or (2B)”, and
 - (b) at the appropriate place, insert—
 - ““Scottish additional rate” means the rate of income tax of that name calculated in accordance with section 6A,”
 - ““Scottish basic rate” means the rate of income tax of that name calculated in accordance with section 6A,”
 - ““Scottish higher rate” means the rate of income tax of that name calculated in accordance with section 6A,”
 - ““Scottish taxpayer” has the same meaning as in Chapter 2 of Part 4A of the Scotland Act 1998”.