

SCHEDULES

SCHEDULE 38

SCOTTISH BASIC, HIGHER AND ADDITIONAL RATES OF INCOME TAX

PART 1

AMENDMENTS OF ITA 2007

3 After section 6 insert—

“6A The Scottish basic, higher and additional rates

(1) The Scottish basic rate, the Scottish higher rate and the Scottish additional rate for a tax year are calculated as follows.

Step 1

Take the basic rate, higher rate or additional rate.

Step 2

Deduct 10 percentage points.

Step 3

Add the Scottish rate (if any) set by the Scottish Parliament for that year.

(2) For provision about the setting of the Scottish rate, see Chapter 2 of Part 4A of the Scotland Act 1998.”