
STATUTORY INSTRUMENTS

2015 No. 1810

**The Scottish Rate of Income Tax
(Consequential Amendments) Order 2015**

Amendments to the Income Tax Act 2007

14.—(1) The Income Tax Act 2007 is amended as follows.

(2) In section 31(1) (calculating total income), in subsection (2), after “the basic rate” insert “or the Scottish basic rate”.

(3) In section 55B(2) (entitlement to transferable tax allowance for married couples and civil partners)—

(a) in paragraph (b) of subsection (2) after “the basic rate,” insert “the Scottish basic rate,”; and

(b) in subsection (3) after “the basic rate” insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”.

(4) In section 55C (election to reduce personal allowance), in paragraph (c) of subsection (1), after “the basic rate,” insert “the Scottish basic rate,”.

(5) In section 58 (meaning of “adjusted net income”), in subsection (2), at the end insert “or, in the case of a gift made by an individual who is a Scottish taxpayer for the tax year, by reference to the Scottish basic rate for the tax year”.

(6) In section 414(3) (relief for gifts to charity), in paragraph (a) of subsection (2) for “income tax at the basic rate, and” substitute—

“income tax—

(i) at the Scottish basic rate if the individual is a Scottish taxpayer for that tax year, or

(ii) otherwise, at the basic rate, and”.

(7) In section 415 (meaning of “grossed up amount”), at the end insert “, or, in the case of a gift made by an individual who is a Scottish taxpayer for that tax year, by reference to the Scottish basic rate for that tax year”.

(1) Section 31(2) was amended by paragraph 12 of Schedule 1 to the Finance Act 2008 and section 11(4) of the Finance Act 2014.
(2) Sections 55B and 55C were inserted by section 11(2) of the Finance Act 2014.
(3) Section 414(2) was amended by paragraph 20 of Schedule 1 to the Finance Act 2008 and paragraph 6 of Schedule 2 to the Finance Act 2009.