
STATUTORY INSTRUMENTS

2015 No. 1810

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

Amendments to the Finance Act 2004

- 7.—(1) The Finance Act 2004 is amended as follows.
- (2) In section 227(1) (annual allowance charge), in subsection (4A)—
- (a) in paragraph (a) after “the basic rate” in the first place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”;
 - (b) in paragraph (b) after “the higher rate” in the first place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish higher rate”; and
 - (c) in paragraph (c) after “the additional rate”, insert “or, in the case of a Scottish taxpayer, the Scottish additional rate”.
- (3) In section 237B(2) (liability of scheme administrator for annual allowance charge), in subsection (4)—
- (a) in paragraph (a)—
 - (i) after “the additional rate” in the first place it occurs, insert “or the Scottish additional rate”; and
 - (ii) after “the additional rate” in the second place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish additional rate,”;
 - (b) in paragraph (b)—
 - (i) after “the higher rate” in the first place it occurs insert “or the Scottish higher rate”; and
 - (ii) after “the higher rate” in the second place it occurs insert “or, in the case of a Scottish taxpayer, the Scottish higher rate”; and
 - (c) in paragraph (c) after “basic rate” insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”.
- (4) In section 280 (abbreviations and general index), in subsection (2) after the entry relating to “scheme sanction charge” insert—

““Scottish additional rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act)”
“Scottish basic rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act)”
“Scottish higher rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act)”

- (1) Section 227(4A) was inserted by section 3(4) of the Finance Act 2011 and amended by paragraph 63(5) of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30).
- (2) Section 237B was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Scottish taxpayer”

“section 989 of ITA 2007”.”.
