
STATUTORY INSTRUMENTS

2015 No. 1810

INCOME TAX

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

Made - - - - 20th October 2015

Coming into force in accordance with article 1

THE SCOTTISH RATE OF INCOME TAX
(CONSEQUENTIAL AMENDMENTS) ORDER 2015

1. Citation, commencement and effect
 2. Registered pension schemes: relief at source
 3. (1) Section 192 (relief at source) is amended as follows....
 4. After section 192 insert— Relief at source: additional relief (1) An individual to whom relief is given in accordance...
 5. (1) The Income Tax Act 2007 is amended as follows.
 6. In the Registered Pension Schemes (Relief at Source) Regulations 2005,...
 7. Amendments to the Finance Act 2004
 8. Amendments to the Income Tax (Trading and Other Income) Act 2005
 9. (1) Section 539 (relief for deficiencies) is amended as follows....
 10. In section 669 (reduction in residuary income: inheritance tax on...
 11. In section 685A (settlor-interested settlements), in subsection (3), after “the...
 12. In Schedule 4 (abbreviations and defined expressions), in the table...
 13. Amendments to the Finance (No. 2) Act 2005
 14. Amendments to the Income Tax Act 2007
- Signature
Explanatory Note