
STATUTORY INSTRUMENTS

2017 No. 468

The Scotland Act 2016 (Income Tax
Consequential Amendments) Regulations 2017

Amendments to the Finance Act 2004

6. In section 279(1)(1) (other definitions) after the definition of “pensionable age” insert—
- ““Scottish basic rate limit” means a rate limit set by the Scottish Parliament under section 80C(2A) of the Scotland Act 1998 for the purposes of determining the extent to which a Scottish taxpayer’s income is charged at the Scottish basic rate where a Scottish rate resolution under that Act has set more than one rate for the tax year.”.