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STATUTORY INSTRUMENTS

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**2018 No. 459**

**The Scottish Rates of Income Tax  
(Consequential Amendments) Order 2018**

**Amendments to the Finance (No. 2) Act 2005**

**5.**—(1) Section 7 of the Finance (No. 2) Act 2005<sup>(1)</sup> is amended as follows.

(2) In subsection (5A)<sup>(2)</sup> (charge to income tax on lump sum)—

(a) omit paragraph (b), and

(b) in paragraph (c)—

(i) for “exceeds the Scottish basic rate limit for that year” substitute “is greater than nil”, and

(ii) for “applicable to P” substitute “applicable to P’s Step 3 income for that year”.

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<sup>(1)</sup> 2005 c. 22.

<sup>(2)</sup> Subsection (5A) was inserted by regulation 9(3) of [S.I. 2017/468](#).