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STATUTORY INSTRUMENTS

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**2019 No. 201**

**The Devolved Income Tax Rates  
(Consequential Amendments) Order 2019**

**Amendment of the Finance Act 2004**

**8.**—(1) Section 237B(1) (liability of scheme administrator) is amended as follows.

(2) In subsection (4), after “Scottish taxpayer”, insert “and subsection (4B) applies in the case of a Welsh taxpayer”.

(3) After subsection (4A)(2) insert—

“(4B) In the case of a Welsh taxpayer, the “relevant rate” in subsection (3)(a) means—

- (a) in relation to so much of the excess as does not exceed the amount (if any) on which tax is chargeable in the case of the individual for the tax year at the Welsh additional rate by virtue of paragraph (c) of subsection (4AB) of section 227, the Welsh additional rate,
- (b) in relation to so much of the excess as is not within paragraph (a) and does not exceed the amount (if any) on which tax is so chargeable at the Welsh higher rate by virtue of paragraph (b) of that subsection, the Welsh higher rate, and
- (c) in relation to the remaining part of the excess, the Welsh basic rate.”.

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(1) Section 237B was inserted by paragraph 15 of Schedule 17 to, the Finance Act 2011 and relevantly amended by paragraph 68 of Schedule 1 to the Taxation of Pensions Act 2014, paragraph 129 of Schedule 46(4) to the Finance Act 2013 (c. 29), article 7(3) of [S.I. 2015/1810](#), article 178 of [S.I. 2015/80](#) and regulation 5 of [S.I. 2017/468](#).

(2) Section 237B(4A) was inserted by regulation 5(4) of [S.I. 2017/468](#).