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DRAFT STATUTORY INSTRUMENTS

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**2017 No.**

**INCOME TAX**

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

*Made* - - - - - **\*\*\***

*Coming into force in accordance with regulation 1*

THE SCOTLAND ACT 2016 (INCOME TAX  
CONSEQUENTIAL AMENDMENTS) REGULATIONS 2017

1. Citation, commencement and effect
  2. Amendments to the Finance Act 2004
  3. (1) Section 192 (relief at source) is amended as follows....
  4. (1) Section 227 (annual allowance charge) is amended as follows....
  5. (1) Section 237B (liability of scheme administrator) is amended as...
  6. In section 279(1) (other definitions) after the definition of “pensionable...
  7. In section 280(2) (abbreviations and general index), omit the entries...
  8. Amendments to the Income Tax (Trading and Other Income) Act 2005
  9. Amendments to the Finance (No.2) Act 2005
  10. Amendments to the Income Tax Act 2007
- Signature  
Explanatory Note