
STATUTORY INSTRUMENTS

2015 No. 1667

**The Income Tax (Pay As You Earn)
(Amendment No. 3) Regulations 2015**

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

3. In regulation 2 (interpretation)—
- (a) in the definition of “additional rate”(1) after “ITA”(2) insert “, except where the employee is a Scottish taxpayer where it means the Scottish additional rate of income tax determined under section 6A of that Act”(3);
 - (b) in the definition of “basic rate” for “section 1(2)(a) of ICTA” substitute “section 6(2) of ITA, except where the employee is a Scottish taxpayer where it means the Scottish basic rate of income tax determined under section 6A of that Act”;
 - (c) in the definition of “higher rate” for “section 1(2)(b) of ICTA” substitute “section 6(2) of ITA, except where the employee is a Scottish taxpayer where it means the Scottish higher rate of income tax determined under section 6A of that Act”; and
 - (d) after the definition of “retrospective tax provision”(4) insert—
 - ““Scottish rate” means the rate set by the Scottish Parliament for the tax year under Chapter 2 of Part 4A of the Scotland Act 1998 (taxation)(5);
 - “Scottish taxpayer” has the same meaning as in section 989 of ITA (the definitions);”(6).

(1) The definition of additional rate was inserted into the principal Regulations by regulation 3 of [S.I. 2011/729](#).
(2) The term “ITA” and the definition of that term as the Income Tax Act 2007 (c. 3) was inserted into regulation 2 of the principal Regulations by regulation 3 of [S.I. 2008/782](#).
(3) [2007 c. 3](#); section 6A is to be inserted into the Income Tax Act 2007 by paragraph 3 of Schedule 38 to the Finance Act 2014 (c. 26) with effect from a date to be appointed by the Treasury under section 25(5) of the Scotland Act 2012 (c. 11).
(4) The phrase “retrospective tax provision” was inserted into the principal Regulations by regulation 3 of [S.I. 2007/1077](#).
(5) [1998 c. 46](#). Part 4A was inserted by section 23 of the Scotland Act 2012 and chapter 2 was inserted by section 25(3) of that Act.
(6) The entry relating to “Scottish taxpayer” is to be inserted into section 989 by paragraph 110(b) of Schedule 38 to the Finance Act 2014 with effect from a date to be appointed by the Treasury under section 25(5) of the Scotland Act 2012.