
STATUTORY INSTRUMENTS

2015 No. 1810

**The Scottish Rate of Income Tax
(Consequential Amendments) Order 2015**

Registered pension schemes: relief at source

3.—(1) Section 192(1) (relief at source) is amended as follows.

(2) In subsection (1) for “at the basic rate for the tax year in which the payment is made” substitute “at the relevant rate”.

(3) After subsection (1) insert—

“(1A) For the purposes of this section and sections 192A and 192B “the relevant rate” is—

- (a) if the Commissioners for Her Majesty’s Revenue and Customs so notify the scheme administrator, the Scottish basic rate for the tax year in which the payment is made; and
- (b) the basic rate for that tax year in all other cases.”.

(4) In subsection (4) for “or the additional rate” substitute “, the Scottish higher rate, the additional rate or the Scottish additional rate”.

(5) After subsection (10) insert—

“(11) Subsection (10) does not apply to prevent the giving of relief in respect of the contribution in accordance with subsection 192A.”.

(1) Section 192(4) was substituted by paragraph 11 of Schedule 2 to the Finance Act 2009 (c. 10) and section 192(5) was repealed by Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3).