
STATUTORY INSTRUMENTS

2015 No. 1810

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

Registered pension schemes: relief at source

5.—(1) The Income Tax Act 2007⁽¹⁾ is amended as follows.

(2) In section 26⁽²⁾ (tax reductions), in subsection (1), in paragraph (a), after “section 353(1A) of ICTA (relief for interest on loan to buy life annuity),” insert “section 192A of FA 2004 (relief at source: additional relief),”.

(3) In section 30⁽³⁾ (additional tax), in subsection (1), after “Chapter 8 of Part 10 of ITEPA 2003⁽⁴⁾ (high income child benefit charge),” insert “section 192B of FA 2004 (relief at source: excessive relief given),”.

(1) 2007.c. 3.

(2) Section 26(1)(a) was amended by paragraph 6(o)(ii) of Schedule 1 to the Finance Act 2009, paragraph 8 of Schedule 6 and paragraph 32(2)(a) of Schedule 39 to the Finance Act 2012 (c. 14), and section 11(3) of and paragraph 6 of Schedule 11 to the Finance Act 2014.

(3) Section 30(1) was amended by section 8(a) of and paragraph 83 of Schedule 16 to the Finance Act 2011 (c. 11), and section 6(3) of the Finance Act 2012.

(4) Section 1017 of the Income Tax Act 2007 provides that in that Act “ITEPA 2003” means the Income Tax (Earnings and Other Income) Act 2003 (c. 1).