STATUTORY INSTRUMENTS

## 2017 No. 468

## **INCOME TAX**

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

Made - - - 23rd March 2017

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