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STATUTORY INSTRUMENTS

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**2017 No. 468**

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

**Amendments to the Income Tax Act 2007**

**10.**—(1) Section 414(2)(1) (relief for gifts for charity) of the Income Tax Act 2007 is amended as follows.

(2) In paragraph (b) after “(see section 10)” insert “and additionally, in the case of a Scottish taxpayer, the Scottish basic rate limit and any other Scottish rate limit.”.

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(1) Section 414 was amended by paragraph 20 of Schedule 1 to the Finance Act 2008, paragraph 6 of Schedule 2 to the Finance Act 2009 (c. 10) and S.I 2015/1810.