
STATUTORY INSTRUMENTS

2017 No. 468

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

Amendments to the Finance Act 2004

- 3.**—(1) Section 192(1) (relief at source) is amended as follows.
- (2) In subsection (4)—
- (a) for “, the Scottish higher rate,” substitute “or” and
 - (b) omit “or the Scottish additional rate”.
- (3) After subsection (4) insert —
- “(4A) Where—
- (a) the individual is a Scottish taxpayer for the tax year,
 - (b) (apart from this section) income tax is chargeable in respect of any part of that individual’s total income for the tax year at a Scottish rate⁽²⁾, and
 - (c) that rate is higher than the Scottish basic rate for that year,
- on the making of a claim, the Scottish basic rate limit, and any other Scottish rate limit for the tax year in the individual’s case, are increased by the amount of the contribution.”.

(1) Section 192 was amended by paragraph 11 of Schedule 2 to the Finance Act 2009 (c. 10), Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3) and S.I. 2015/1810.

(2) “Scottish rate” is defined for the purposes of the Income Tax Acts in section 989 of the Income Tax Act 2007.