
STATUTORY INSTRUMENTS

2017 No. 468

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

Amendments to the Finance Act 2004

5.—(1) Section 237B(1) (liability of scheme administrator) is amended as follows.

(2) In subsection (4)—

(a) in paragraph (a) omit—

(i) “or the Scottish additional rate”, and

(ii) “or, in the case of a Scottish taxpayer, the Scottish additional rate”,

(b) in paragraph (b) omit—

(i) “or the Scottish higher rate”, and

(ii) “or, in the case of a Scottish taxpayer, the Scottish higher rate,”, and

(c) in paragraph (c) omit “or, in the case of a Scottish taxpayer, the Scottish basic rate”.

(3) At the end of subsection (4) insert—

“But subsection (4A) applies in the case of a Scottish taxpayer.”.

(4) After subsection (4) insert—

“(4A) In the case of a Scottish taxpayer, the “relevant rate” in subsection (3)(a) means—

(a) where the only Scottish rate is the Scottish basic rate, that rate;

(b) where there is more than one Scottish rate—

(i) the highest Scottish rate in relation to so much of the excess as does not exceed the amount (if any) on which tax is chargeable in the case of the individual at that rate by virtue of section 227(4AA)(b)(ii) or (iii),

(ii) the next highest Scottish rate in relation to so much of the excess as is not within sub-paragraph (i) and does not exceed the amount (if any) on which tax is so chargeable by virtue of section 227(4AA)(b)(i), (ii) or (iii),

(iii) if there is one, the next highest Scottish rate in relation to so much of the excess as is not within sub-paragraph (i) or (ii) and does not exceed the amount (if any) on which tax is so chargeable by virtue of section 227(4AA)(b)(i), (ii) or (iii),

and so on.”