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STATUTORY INSTRUMENTS

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**2018 No. 267**

**The Income Tax (Pay As You Earn)  
(Amendment) Regulations 2018**

**Amendment of the Income Tax (Pay As You Earn) Regulations 2003**

**3.** In regulation 2 (interpretation)—

- (a) in the definition of “additional rate(1)” omit “, except where the employee is a Scottish taxpayer where it means any Scottish additional rate of income tax set by a Scottish rate resolution of the Scottish Parliament under section 80C of the Scotland Act 1998”,
- (b) in the definition of “higher rate(2)” omit “, except where the employee is a Scottish taxpayer where it means any Scottish higher rate of income tax set by a Scottish rate resolution of the Scottish Parliament under section 80C of the Scotland Act 1998”,

(c) after the definition of “retrospective tax provision(3)” insert—

““Scottish basic rate” means the Scottish basic rate of income tax for a tax year set by a Scottish rate resolution of the Scottish Parliament under section 80C of the Scotland Act 1998;

““Scottish lower rate” means any rate of income tax for a tax year set by a Scottish rate resolution of the Scottish Parliament under section 80C of the Scotland Act 1998 which is lower than the Scottish basic rate for that tax year”, and

(d) after the definition of “Scottish taxpayer” insert—

““Scottish upper rate” means any rate of income tax for a tax year set by a Scottish rate resolution of the Scottish Parliament under section 80C of the Scotland Act 1998 which is higher than the Scottish basic rate for that tax year;”.

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(1) The definition of “additional rate” was amended by S.I. [2015/1667](#) and [2017/414](#).  
(2) The definition of “higher rate” was amended by S.I. [2015/1667](#) and [2017/414](#).  
(3) The definition of “retrospective tax provision” was inserted by S.I. [2007/1077](#).