
STATUTORY INSTRUMENTS

2019 No. 201

The Devolved Income Tax Rates
(Consequential Amendments) Order 2019

Amendment to the Taxes Management Act 1970

2. In section 91(3)(c) (effect on interest of reliefs) of the Taxes Management Act 1970⁽¹⁾, after “the Scottish intermediate rate,” insert “the Welsh basic rate,”.

⁽¹⁾ 1970 c. 9. Section 91(3)(c) was inserted by sections 37 and 38 of, and paragraph 88 of Schedule 6 to, the Finance Act 1971 (c. 68) and amended by section 722 of, and paragraph 136 of Schedule 6 to, the Income Tax (Earnings and Pensions) Act 2003 (c. 1), section 5(7) of, and paragraph 39 of Schedule 39 to, the Finance Act 2008 (c. 9), section 4(16) of the Finance Act 2016 (c. 24) and article 2(3) of S.I. 2018/459.