
STATUTORY INSTRUMENTS

2019 No. 201

**The Devolved Income Tax Rates
(Consequential Amendments) Order 2019**

Amendment of the Finance Act 2004

4.—(1) Section 192 (pensions contributions: relief at source) is amended as follows.

(2) In subsection (1A)(1) (meaning of “the relevant rate”), before the “and” at the end of paragraph (a) insert—

“(aa) if the Commissioners for Her Majesty’s Revenue and Customs so notify the scheme administrator, the Welsh basic rate for the tax year in which the payment is made;”.

(3) After subsection (4A)(2) insert—

“(4B) Where—

- (a) the individual is a Welsh taxpayer for the tax year, and
- (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 the Welsh higher rate or Welsh additional rate,
on the making of a claim, the basic rate limit and the higher rate limit for the tax year in the individual’s case, are increased by the amount of the contribution.”.

(1) Section 192(1A) was inserted by article 3(3) of [S.I. 2015/1810](#).

(2) Section 192(4A) was inserted by regulation 3(3) of [S.I. 2017/468](#) and relevantly amended by article 3(3) of [S.I. 2018/459](#).