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STATUTORY INSTRUMENTS

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**2019 No. 201**

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

**Amendment of the Finance Act 2004**

**5.—(1)** Section 192A(1) (pensions: relief additional to relief at source under section 192) is amended as follows

(2) In subsection (1), after “(2)” insert “, (3A)”.

(3) In subsection (2)—

- (a) in paragraph (a), for “is the basic rate” substitute “is not the Scottish basic rate”, and
- (b) in paragraph (c), for “the basic rate” substitute “the relevant rate”.

(4) After subsection (3) insert—

“(3A) The conditions are that—

- (a) the relevant rate is not the Welsh basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual is a Welsh taxpayer for that tax year, and
- (c) the Welsh basic rate for that tax year is higher than the relevant rate.

(3B) If the conditions in subsection (3A) are met, the amount of the tax reduction is an amount equal to the difference between the amount of relief which would have been given if the relevant rate were the Welsh basic rate for the tax year in which the payment is made and the amount of relief given under section 192.”.

(5) For subsection (4) substitute—

“(4) The conditions are that—

- (a) the relevant rate is not the basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual is neither a Scottish taxpayer nor a Welsh taxpayer for that tax year, and
- (c) the basic rate for that tax year is higher than the relevant rate.”.