

## SCHEDULES

### SCHEDULE 2

Section 25

#### SCOTTISH RATE OF INCOME TAX: CONSEQUENTIAL AMENDMENTS

- 1 (1) The 1998 Act is amended as follows.
  - (2) In section 110 (Scottish taxpayers for social security purposes)—
    - (a) in subsection (2), after “the basic rate” insert “, higher rate or additional rate”;
    - (b) in that subsection, for the words in the brackets substitute “instead of the rate calculated under section 6(2B) of the Income Tax Act 2007”;
    - (c) in subsection (3), for the words from “whether Scotland is” to the end substitute “whether or not they have a close connection with Scotland”;
    - (d) in subsection (4), for “Part IV” substitute “Chapter 2 of Part 4A”.
  - (3) In Schedule 4 (enactments protected from modification by the Parliament), in paragraph 4(3), omit “, 77, 78”.
  - (4) In Schedule 7 (procedure for subordinate legislation)—
    - (a) for “Section 79” substitute “Section 80G”;
    - (b) in the Note relating to the entry for section 79—
      - (i) for “section 79” substitute “section 80G”, and
      - (ii) for “section 79(3)” substitute “section 80G(3)”.
- 2 In Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (consequential amendments), omit paragraph 237.
- 3 (1) The Commissioners for Revenue and Customs Act 2005 is amended as follows.
  - (2) In section 44 (payment into Consolidated Fund), omit subsection (3)(b).
  - (3) In Schedule 4 (consequential amendments), omit paragraphs 70 to 72.