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STATUTORY INSTRUMENTS

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**2018 No. 459**

**INCOME TAX**

**The Scottish Rates of Income Tax  
(Consequential Amendments) Order 2018**

*Made - - - - 29th March 2018*

*Coming into force in accordance with article 1*

A draft of this Order was laid before and approved by the House of Commons in accordance with paragraphs 1 and 2 of Schedule 7 to the Scotland Act 1998(1).

The Treasury, in exercise of the powers conferred by section 80G(1A) and (2) of the Scotland Act 1998(2), makes the following Order:

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(1) 1998 c. 46. Paragraph 1 of Schedule 7 was relevantly amended by paragraph 16(10)(b) of Schedule 38 to the Finance Act 2014 (c. 26) (“FA 2014”).

(2) Section 80G was inserted by section 25(3) of the Scotland Act 2012 (c. 11) and relevantly amended by paragraph 16 of Schedule 38 to FA 2014 and section 13(11) of the Scotland Act 2016 (c. 11) (“SA 2016”).