DRAFT STATUTORY INSTRUMENTS

2018 No.

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

Citation, commencement and effect

1.—(1) This Order may be cited as the Scottish Rates of Income Tax (Consequential Amendments) Order 2018 and comes into force on the day after the day on which it is made.

(2) The amendments made by this Order have effect in relation to the tax year commencing on 6th April 2018 and subsequent tax years.