
DRAFT STATUTORY INSTRUMENTS

2018 No.

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

Amendments to the Taxes Management Act 1970

2.—(1) The Taxes Management Act 1970(1) is amended as follows.

(2) In section 7(6)(2) (notice of liability to income tax and capital gains tax), after “the Scottish basic rate,” insert “a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,”.

(3) In section 91(3)(c)(3) (effect on interest of reliefs), after “the basic rate,” insert “the Scottish basic rate, a Scottish rate below the Scottish basic rate, the Scottish intermediate rate,”.

(1) 1970 c. 9.

(2) Section 7(6) was amended by paragraph 358 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c. 5), paragraphs 37 and 38 of Schedule 1 to the Finance Act 2008 (c. 9) (“FA 2008”), paragraph 14 of Schedule 38 to FA 2014 and section 5(9) of the Finance Act 2016 (c. 24) (“FA 2016”).

(3) Section 91(3)(c) was inserted by paragraph 88 of Schedule 6 to the Finance Act 1971 (c. 68) and amended by paragraph 136 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 c. 1, paragraph 39 of Schedule 39 to FA 2008 and section 4(16) of FA 2016.