
DRAFT STATUTORY INSTRUMENTS

2018 No.

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

Amendment to the Finance Act 2004

3.—(1) Section 192 (relief at source) of the Finance Act 2004⁽¹⁾ is amended as follows.

(2) In subsection (4A), after “in the individual’s case” insert “that is above the Scottish basic rate limit”.

⁽¹⁾ 2004 c. 12. Section 192(4A) was inserted by regulation 3(3) of [S.I. 2017/468](#).