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DRAFT STATUTORY INSTRUMENTS

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**2018 No.**

**INCOME TAX  
DEVOLUTION**

The Devolved Income Tax Rates  
(Consequential Amendments) Order 2018

*Made* - - - - - **\*\*\***

*Coming into force in accordance with article 1*

**THE DEVOLVED INCOME TAX RATES  
(CONSEQUENTIAL AMENDMENTS) ORDER 2018**

1. Citation, commencement and effect
  2. Amendment to the Taxes Management Act 1970
  3. Amendment of the Finance Act 2004
  4. (1) Section 192 (pensions contributions: relief at source) is amended...
  5. (1) Section 192A (pensions: relief additional to relief at source...
  6. (1) Section 192B (pensions: excessive relief at source under section...
  7. (1) Section 227 (annual allowance charge) is amended as follows....
  8. (1) Section 237B (liability of scheme administrator) is amended as...
  9. Amendments to the Registered Pension Scheme (Relief at Source) Regulations 2005
  10. Amendments to the Income Tax (Trading and Other Income) Act 2005
  11. Amendments to the Finance (No. 2) Act 2005
  12. Amendments to the Income Tax Act 2007
- Signature  
Explanatory Note