

Status: Point in time view as at 31/10/2012. This version of this schedule contains provisions that are prospective.

Changes to legislation: There are currently no known outstanding effects for the Scotland Act 2012, SCHEDULE 2. (See end of Document for details)

SCHEDULES

PROSPECTIVE

SCHEDULE 2

Section 25

SCOTTISH RATE OF INCOME TAX: CONSEQUENTIAL AMENDMENTS

- 1 (1) The 1998 Act is amended as follows.
- (2) In section 110 (Scottish taxpayers for social security purposes)—
- ^{F1}(a)
 - ^{F1}(b)
 - (c) in subsection (3), for the words from “whether Scotland is” to the end substitute “ whether or not they have a close connection with Scotland ”;
 - (d) in subsection (4), for “Part IV” substitute “ Chapter 2 of Part 4A ”.
- (3) In Schedule 4 (enactments protected from modification by the Parliament), in paragraph 4(3), omit “, 77, 78”.
- ^{F2}(4)

Textual Amendments

- F1** Sch. 2 para. 1(2)(a)(b) omitted (17.7.2014) by virtue of Finance Act 2014 (c. 26), Sch. 38 para. 17(b)
- F2** Sch. 2 para. 1(4) omitted (17.7.2014) by virtue of Finance Act 2014 (c. 26), Sch. 38 para. 17(c)

- 2 In Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (consequential amendments), omit paragraph 237.
- 3 (1) The Commissioners for Revenue and Customs Act 2005 is amended as follows.
- (2) In section 44 (payment into Consolidated Fund), omit subsection (3)(b).
 - (3) In Schedule 4 (consequential amendments), omit paragraphs 70 to 72.

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