
STATUTORY INSTRUMENTS

2015 No. 1810

The Scottish Rate of Income Tax
(Consequential Amendments) Order 2015

Amendments to the Income Tax (Trading and Other Income) Act 2005

11. In section 685A(1) (settlor-interested settlements), in subsection (3), after “the additional rate” insert “or, in the case of a Scottish taxpayer, at the Scottish additional rate”.

(1) Section 685A was inserted by paragraph 6(1) of Schedule 13 to the Finance Act 2006 (c. 25) and subsection (3) was amended by paragraph 22 of Schedule 22 to the Finance Act 2009.