
STATUTORY INSTRUMENTS

2018 No. 459

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

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

4.—(1) Section 669 (reduction in residuary income: inheritance tax on accrued income) of the Income Tax (Trading and Other Income) Act 2005⁽¹⁾ is amended as follows.

(2) In subsection (3A)(c)⁽²⁾ for “any Scottish rate above the Scottish basic rate” substitute—
“any Scottish rate that—

- (i) is above the Scottish basic rate, but
- (ii) is not the Scottish intermediate rate”.

⁽¹⁾ 2005 c. 5.

⁽²⁾ Subsection (3A) was inserted by regulation 8(3) of [S.I. 2017/468](#).