

*Status: 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)—
  - <sup>F1</sup>(a) .....
  - <sup>F1</sup>(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”.
- <sup>F2</sup>(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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