



HM Revenue
& Customs

Clarifying the Scope of the Scottish Rate of Income Tax

Technical Note
19 December 2014

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The Scotland Bill received Royal Assent on 1 May 2012 and became the Scotland Act 2012. The Act introduces the Scottish rate of income tax, which is expected to be implemented in April 2016.

A Technical Note setting out the Government's policy intentions in areas where the rate setting power interacts with other areas of the income tax system, was published in May 2012, following consultation with representatives of relevant private sector groups. That note promised to publish legislative changes necessary to achieve these intentions for consultation before their being laid before Parliament.

Some of the necessary amendments were made in Finance Act 2014. This Technical Note fulfils, for the remaining Income Tax issues, the commitment to publish for consultation made in May 2012.

This note also outlines areas in which the Government has decided to amend its approach since May 2012.

Details on the Scottish rate of income tax and to whom it applies were outlined in the May 2012 Technical Note which can be found at:
<http://webarchive.nationalarchives.gov.uk/20140603114240/http://www.hmrc.gov.uk/news/technical-note-scot-taxrate.pdf>

If you have any comments on the paper, please send these by 31st January 2014 to:

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Chapter 1 - Differences from the May 2012 Technical Note

The introduction of the Scottish rate of income tax has implications for other areas of the income tax system, especially where reference is made to particular rates of tax. These include, for example, charities and pension firms treating donations/contributions as being received net of basic rate income tax (allowing basic rate tax to be claimed back from HMRC).

A Technical Note setting out the Government's policy intentions in areas where the rate setting power interacts with other areas of the income tax system, was published in May 2012. That note did not provide details of the intended solution for Relief at Source pension schemes, this was subsequently set out on the HMRC website and can be found at <http://www.hmrc.gov.uk/news/scottish-rate.htm>.

The draft regulations within this Technical Note make consequential legislative amendments that address those implications and fulfil the commitment to public consultation set out in the May 2012 Technical Note.

It should be noted however that, following changes made by Finance Act 2014, which restructured the Scottish rate provisions to provide specific definitions of the Scottish basic, higher and additional rates of income tax, some of the proposals in the earlier Technical Note no longer need legislation to achieve the desired outcome.

Additionally, in developing the Finance Act 2014 changes and preparing secondary legislation, a number of areas have been identified where a different approach from that set out in the Technical Note is required. These areas are outlined below.

Real Estate Investment Trusts (REITs), Property Authorised Investment Funds (PAIFs) and certain types of annual payments

The May 2012 Technical Note set out that the Government was minded to treat income from property income distributions (PIDs) from Real Estate Investment Trusts (REITs) and Property Authorised Investment Funds (PAIFs) and certain types of annual payments as being taxed at UK rates in the hands of Scottish taxpayers (to match a deduction at the UK basic rate when the payment is made), but that comments were welcome on this.

No comments were received in support or against this, but it subsequently became clear that such an approach would be complex to deliver via the SA return. Given the low number of cases likely to be affected by this issue the Government has decided not to amend the SA return. Instead it has decided that these types of income should be chargeable to Scottish rates if the recipient is a Scottish taxpayer.

For the avoidance of doubt, as set out in the Technical Note, the deduction made by the REITs, PAIFs and other organisations will continue to be made at the UK basic rate. No legislative changes are required to achieve either of these aspects.

Payments from Interest in Possession Trusts

Payments from interest in possession trusts and from deceased estates are subject to a deduction of tax at the basic rate when they are made to beneficiaries by trustees and personal

representatives respectively. This means that beneficiaries who are basic rate taxpayers will have no further tax to pay.

The Technical Note proposed that the deductions by trustees and personal representatives should continue to be made at the UK basic rate (irrespective of whether the beneficiary was a Scottish taxpayer), but also that the income should always be taxed at UK rates in the hands of the beneficiary. This was to avoid basic rate taxpayer beneficiaries facing potentially small over or underpayments of tax if the Scottish basic rate differed from the UK basic rate.

However, when preparing the legislation to achieve this, it has proved extremely complex to identify this income separately in the hands of the beneficiary so that a different treatment can be applied to it – in law, such income is currently grouped with any other income of the same type arising to the beneficiary (e.g. property income from a trust in this scenario is not distinct from property income arising to the individual in their own right).

Given the degree of complexity for taxpayers that the necessary legislative changes would have brought about, the Government has instead decided that income from interest in possession trusts and deceased estates should be taxed at the Scottish rates when arising to Scottish taxpayer beneficiaries (no legislative change is required to achieve this).

This decision has been taken on the basis that, although it is recognised that this could cause some administrative issues if the Scottish and UK rates diverge in future, such an eventuality is preferable to making an already complex area of legislation even more challenging for taxpayers.

Chapter 2 – PAYE Amendments

Scottish rate of income tax – information for Scottish taxpayers

Although not part of the commitment to public consultation contained within the 2012 Technical Note, this document takes the opportunity to publish for consultation amendments being made to the Income Tax (Pay As You Earn) Regulations 2003 which make consequential changes to reflect the Scottish rate of income tax.

In addition to detailed consequential changes, these regulations set out how PAYE employees will be made aware of the amount of tax they are paying towards Scottish Government expenditure. The impact assessment published alongside the Scotland Bill 2010 set out that the decision on how Scottish taxpayers should be made aware of the amount of Scottish rate income tax they have paid would be made by the Scottish Government.

HMRC consulted tax and business representative bodies on options for taking this forward and it was clear from this that the burden on employers and pension payers would be reduced if the requirement to show the Scottish rate amount separately was restricted to an annual statement rather than to show it on regular payslips.

In the light of this the Scottish Government has asked for the Scottish rate to be shown separately in HMRC's Tax Calculator, annual Tax Summary and the annual statement of income tax liability (P60), which is issued to individuals by employers after the end of the tax year showing deductions of tax and National Insurance Contributions. The regulations within this technical note give effect to that requirement for employers and pension providers.

However, HMRC will continue to consult with employers and pension providers on the specific nature of changes required to the P60.

Chapter 3 – Draft legislation

Draft Order laid before the House of Commons under paragraph 2 of Schedule 7 to the Scotland Act 1998, for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2015 No.

INCOME TAX

THE SCOTTISH RATE OF INCOME TAX (CONSEQUENTIAL AMENDMENTS) ORDER 2015

Laid before the Commons in draft

<i>Made</i>	-	-	-	-	***
<i>Coming into force</i>	-	-			***

The Treasury, in exercise of the powers conferred by section 80G(1A) and (2) of the Scotland Act 1998⁽¹⁾, makes the following Order:

Citation, commencement and effect

1.—(1) This Order may be cited as the Scottish Rate of Income Tax (Consequential Amendments) Order 2015 and comes into force on *** of *** 20**.

(2) The amendments made by this Order have effect in relation to the tax year 2016-2017 and subsequent tax years.

Registered pension schemes: relief at source

2. The Finance Act 2004⁽²⁾ is amended as follows.

3.—(1) Section 192 (relief at source) is amended as follows.

(2) In subsection (1) for “at the basic rate for the tax year in which the payment is made” substitute “at the relevant rate”.

⁽¹⁾ 1998 c. 46. Section 80G was inserted by section 25(3) of the Scotland Act 2012 and amended by paragraph 16 of Schedule 34 to the Finance Act 2014.

⁽²⁾ 2004 c. 12.

(3) After subsection (1) insert—

“(1A) For the purposes of this section and sections 192A and 192B “the relevant rate” is—

- (a) if the Commissioners so notify the scheme administrator, the Scottish basic rate for the tax year in which the payment is made; and
- (b) the basic rate for that tax year in all other cases.”

(4) In subsection (4) for “or the additional rate” substitute “, the Scottish higher rate, the additional rate or the Scottish additional rate”.

(5) After subsection (10) insert—

“(11) Subsection (10) does not apply to prevent the giving of relief in respect of the contribution in accordance with subsection 192A.”.

4. After section 192 insert—

“Relief at source: additional relief

192A.—(1) An individual to whom relief is given in accordance with section 192 in respect of a contribution is entitled to a tax reduction for the tax year in which the payment of the contribution is made if the conditions in subsection (2) or (4) are met.

(2) The conditions are that—

- (a) the relevant rate is the basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual is a Scottish taxpayer for that tax year, and
- (c) the Scottish basic rate for that tax year is higher than the basic rate.

(3) If the conditions in subsection (2) are met, the amount of the tax reduction is an amount equal to the difference between the amount of relief which would have been given if the relevant rate were the Scottish basic rate for the tax year in which the payment is made and the amount of relief given under section 192.

(4) The conditions are that—

- (a) the relevant rate is the Scottish basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual is not a Scottish taxpayer for that tax year, and
- (c) the basic rate for that tax year is higher than the Scottish basic rate.

(5) If the conditions in subsection (4) are met, the amount of the tax reduction is an amount equal to the difference between the amount of relief which would have been given if the relevant rate were the basic rate for the tax year in which the payment is made and the amount of relief given under section 192.

(6) A tax reduction under this section is given effect at Step 6 of the calculation in section 23 of ITA 2007⁽³⁾.

Relief at source: excessive relief given

192B.—(1) If relief is given to an individual in accordance with section 192 in respect of a contribution and the conditions in subsection (2) or (4) apply, an amount of excessive relief given is treated as an amount of tax for which the individual is liable for the tax year in which the payment of the contribution is made.

⁽³⁾ Section 280 of the Finance Act 2004 provides that in Part 4 of that Act “ITA 2007” means the Income Tax Act 2007.

(2) The conditions are that—

- (a) the relevant rate is the basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual in respect of whom the payment is made is a Scottish taxpayer in that tax year, and
- (c) the Scottish basic rate for that tax year is lower than that rate.

(3) If the conditions in subsection (2) apply, the amount of excessive relief given is an amount equal to the difference between the amount of relief given and the amount of relief which would have been given if the relevant rate were the Scottish basic rate for the tax year in which the payment of the contribution is made.

(4) The conditions are that—

- (a) the relevant rate is the Scottish basic rate for the tax year in which the payment of the contribution is made,
- (b) the individual in respect of whom the contribution is made is not a Scottish taxpayer in that tax year, and
- (c) the basic rate for that tax year is lower than the Scottish basic rate.

(5) If the conditions in subsection (4) apply, the amount of excessive relief given is an amount equal to the difference between the amount of relief given and the amount of relief which would have been given if the relevant rate were the basic rate for the tax year in which the payment is made.

(6) An amount of excessive relief treated as an amount of tax under this section is added at Step 7 of the calculation in section 23 of ITA 2007.”.

5.—(1) The Income Tax Act 2007 is amended as follows.

(2) In section 26 (tax reductions), in subsection (1), in paragraph (a), after “section 353(1A) of ICTA (relief for interest on loan to buy life annuity),” insert “section 192A of FA 2004 (relief at source: additional relief),”.

(3) In section 30 (additional tax), in subsection (1), after “Chapter 8 of Part 10 of ITEPA 2003 (high income child benefit charge),” insert “section 192B of the FA 2004 (relief at source: additional relief given),”.

Amendments to the Finance Act 2004

6.—(1) The Finance Act 2004⁽⁴⁾ is amended as follows.

(2) In section 227 (annual allowance charge), in subsection (4A)—

- (a) in paragraph (a) after “the basic rate” in the first place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”;
- (b) in paragraph (b) after “the higher rate” in the first place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish higher rate”; and
- (c) in paragraph (c) after “the additional rate”, insert “or, in the case of a Scottish taxpayer, the Scottish additional rate”.

(3) In section 237B (liability of scheme administrator for annual allowance charge), in subsection (4)—

- (a) in paragraph (a)—
 - (i) after “the additional rate” in the first place it occurs, insert “or the Scottish additional rate”;
 - and

- (ii) after “the additional rate” in the second place it occurs, insert “or, in the case of a Scottish taxpayer, the Scottish additional rate,”;
 - (b) in paragraph (b)—
 - (i) after “the higher rate” in the first place it occurs insert “or the Scottish higher rate”; and
 - (ii) after “the higher rate” in the second place it occurs insert “or, in the case of a Scottish taxpayer, the Scottish higher rate”; and
 - (c) in paragraph (c) after “basic rate” insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”.
- (4) In section 280 (abbreviations and general index), in subsection (2) after the entry relating to “scheme sanction charge” insert—
- | | |
|---------------------------|--|
| “Scottish additional rate | section 6A of ITA 2007 (as applied by section 989 of that Act) |
| Scottish basic rate | section 6A of ITA 2007 (as applied by section 989 of that Act) |
| Scottish higher rate | section 6A of ITA 2007 (as applied by section 989 of that Act) |
| Scottish taxpayer | section 989 of ITA 2007”. |

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

7. The Income Tax (Trading and Other Income) Act 2005⁽⁵⁾ is amended as follows.

8. In section 539 (relief for deficiencies)—

(1) in subsection (1)(b) for “the higher rate or the dividend upper rate (or both)” substitute “one or more of the higher rate, the Scottish higher rate or the dividend upper rate”;

(2) in subsection (5)—

(a) after the opening sentence insert “If the individual is a Scottish taxpayer, instead of Step 3 carry out Steps 3A and 3B.”;

(b) after Step 3 insert—

Step 3A

If there is an amount of deficiency remaining after Step 1, attribute to the remaining amount of the deficiency an amount of the individual’s income for the tax year which is liable at the higher of the Scottish higher rate and the higher rate, so far as is possible.

Step 3B

If there is an amount of deficiency remaining after Step 3A, attribute to the remaining amount of the deficiency an amount of the individual’s income for the tax year which is liable at the lower of the Scottish higher rate and the higher rate, so far as is possible.”;

(c) in Step 5—

(i) for “Assume that any income attributed to the deficiency at Step 3 is liable at the basic rate” substitute “Assume that any income liable at the higher rate and attributed to the deficiency at Step 3, Step 3A or Step 3B is liable at the basic rate”; and

(d) at the end insert—

“Assume that any income liable at the Scottish higher rate and attributed to the deficiency at Step 3A or Step 3B is liable at the Scottish basic rate.”.

(3) In section 669, in subsection (3)(a)—

(a) for “or the higher rate” substitute “, the Scottish additional rate, the higher rate or the Scottish higher rate”;

⁽⁵⁾ 2005 c. 5

- (b) in subparagraph (ii) after “the basic rate” insert “or, in the case of a Scottish taxpayer, at the Scottish basic rate”.
- (4) In section 685A, in subsection (3), after “the additional rate” insert “or, in the case of a Scottish taxpayer, at the Scottish additional rate”.
- (5) In Schedule 4, in the table at paragraph 1 in Part 2 (index of expressions defined)—
 - (a) after the entry relating to “sale proceeds of an animal” insert—

“Scottish additional rate	section 6A of ITA 2007 (as applied by section 989 of that Act)
Scottish basic rate	section 6A of ITA 2007 (as applied by section 989 of that Act)
Scottish higher rate	section 6A of ITA 2007 (as applied by section 989 of that Act)
Scottish taxpayer	section 989 of ITA 2007”.

Amendments to the Finance (No. 2) Act 2005

- 9.** In the Finance (No. 2) Act 2005⁽⁶⁾, in section 7 (charge to income tax on social security pension lump sum), in subsection (5)—
- (a) in paragraph (c) after “the basic rate” in the second place it occurs, insert “or, if P is a Scottish taxpayer, the Scottish basic rate”;
 - (b) in paragraph (d) after “the higher rate” in the second place it occurs, insert “or, if P is a Scottish taxpayer, the Scottish higher rate”; and
 - (c) in paragraph (e) after “the additional rate”, insert “or, if P is a Scottish taxpayer, the Scottish additional rate”.

Amendments to the Income Tax Act 2007

- 10.**—(1) The Income Tax Act 2007⁽⁷⁾ is amended as follows.
- (2) In section 31 (calculating total income), in subsection (2), after “the basic rate” insert “or the Scottish basic rate”.
 - (3) In section 55B (entitlement to transferable tax allowance for married couples and civil partners)—
 - (a) in paragraph (b) of subsection (2) after “the basic rate,” insert “the Scottish basic rate,”; and
 - (b) in subsection (3) after “the basic rate” insert “or, in the case of a Scottish taxpayer, the Scottish basic rate”.
 - (4) In section 55C (election to reduce personal allowance), in paragraph (c) of subsection (1), after “the basic rate,” insert “the Scottish basic rate,”.
 - (5) In section 58 (meaning of “adjusted net income”), in subsection (2), at the end insert “or, in the case of a gift made by an individual who is a Scottish taxpayer for the tax year, by reference to the Scottish basic rate for the tax year”.
 - (6) In section 414 (relief for gifts to charity), in paragraph (a) of subsection (2) for “income tax at the basic rate, and” substitute—
 - “income tax—
 - (i) at the Scottish basic rate if the individual is a Scottish taxpayer for that tax year, or
 - (ii) otherwise, at the basic rate, and”.
 - (7) In section 415 (meaning of “grossed up amount”), at the end insert “, or, in the case of a gift made by an individual who is a Scottish taxpayer for that tax year, by reference to the Scottish basic rate for that tax year”.

⁽⁶⁾ 2005 c. 22.
⁽⁷⁾ 2007 c. 3.

2015 No. xxxxx

INCOME TAX

THE INCOME TAX (PAY AS YOU EARN) (AMENDMENT) REGULATIONS 2015

<i>Made</i>	- - - -	***
<i>Laid before the House of Commons</i>		***
<i>Coming into force</i>	- -	***

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 684 of the Income Tax (Earnings and Pensions) Act 2003⁽⁸⁾ and now exercisable by them⁽⁹⁾.

Citation, commencement and effect

11.—(1) These Regulations may be cited as the Income Tax (Pay As You Earn) (Amendment) Regulations 2015 and come into force on xxxx 2015.

(2) These Regulations have effect in relation to the tax year 2016-17 and subsequent tax years.

Amendment of the Income Tax (Pay As You Earn) Regulations 2003

12. The Income Tax (Pay As You Earn) Regulations 2003⁽¹⁰⁾ are amended as follows.

13. In regulation 2 (interpretation)—

- (a) in the definition of “additional rate”⁽¹¹⁾ after “ITA”⁽¹²⁾ insert “, except where the employee is a Scottish taxpayer where it means the Scottish additional rate of income tax determined under section 6A of that Act”⁽¹³⁾;

⁽⁸⁾ 2003 c. 1.

⁽⁹⁾ Paragraph 102 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) amended section 684 of the Income Tax (Earnings and Pensions) Act 2003 so that the Commissioners for Her Majesty's Revenue and Customs have the power to make the Regulations.

⁽¹⁰⁾ S.I. 2003/2682 (the principal Regulations); relevant amending instruments are S.I. 2007/1077, 2008/782, 2008/2601 and 2011/729.

⁽¹¹⁾ The definition of additional rate was inserted into the principal Regulations by regulation 3 of S.I. 2011/729.

⁽¹²⁾ The term “ITA” and the definition of that term as the Income Tax Act 2007 (c. 3) was inserted into the principal Regulations by regulation 3 of S.I. 2008/782.

⁽¹³⁾ c. 2007 (c. 3); section 6A was inserted by paragraph 3 of Schedule 38 to the Finance Act 2014 (c. 26).

- (b) in the definition of “basic rate” after “ICTA” insert “, except where the employee is a Scottish taxpayer where it means the Scottish basic rate of income tax determined under section 6A of ITA”; in the definition of “higher rate” after “ICTA” insert “, except where the employee is a Scottish taxpayer where it means the Scottish higher rate of income tax determined under section 6A of ITA”; and
- (c) after the definition of “retrospective tax provision”⁽¹⁴⁾ insert—
 - ““Scottish rate” means the rate set by the Scottish Parliament for the tax year under Chapter 2 of Part 4A of the Scotland Act 1998 (taxation)⁽¹⁵⁾.
 - “Scottish taxpayer” has the same meaning as in section 80D of the Scotland Act 1998 (Scottish taxpayers)⁽¹⁶⁾”.

14. In regulation 7 (meaning of “code” etc)⁽¹⁷⁾ after paragraph 2 insert—

“(2A) “S code” means a code which effects deductions of tax at the rates determined under section 6A of ITA.”.

15. In regulation 67 (information to employees about payments and tax deducted) after paragraph (3) insert—

“(4) In the case of an employee who is a Scottish taxpayer, the certificate must also show the amount of tax deducted from those payments in respect of the Scottish rate.”.

16. In regulation 67A (revised information to employees about payments and tax deducted)⁽¹⁸⁾ in paragraph (3)—

- (a) for “paragraphs (2) and (3) substitute “paragraphs (2) to (4)”;
- (b) omit the “and” at the end of paragraph (a); and
- (c) after the semi colon at the end of sub-paragraph (b) insert—
 - “and
 - (c) paragraph (4) shall have effect as if for “the amount of tax deducted” there were substituted “the revised amount of tax deducted”;

17. In regulation 157(4) (obligations at the end of the tax year)—

- (a) omit the “and” after sub-paragraph (i), and
- (b) at the end of sub-paragraph (j) insert—
 - “, and
 - (k) where the claimant is a Scottish taxpayer, if tax has been deducted from any relevant payments which the Department was required to take into account under regulation 161 (tax calculation), the amount of tax deducted in respect of the Scottish rate.”.

18. In regulation 184I(4) (obligations at the end of the tax year)⁽¹⁹⁾—

- (a) omit the “and” after sub-paragraph (i), and
- (b) at the end of sub-paragraph (j) insert—
 - “, and

⁽¹⁴⁾ The phrase “retrospective tax provision” was inserted into the principal Regulations by regulation 3 of S.I. 2007/1077.

⁽¹⁵⁾ 1998 c. 46. Part 4A was inserted by section 23 of the Scotland Act 2012 (c. 11) and chapter 2 was inserted by section 25(3) of that Act.

⁽¹⁶⁾ Section 80D was inserted by section 25(3) of the Scotland Act 2012.

⁽¹⁷⁾ Regulation 67A was inserted by regulation 11 of S.I. 2007/1007.

⁽¹⁸⁾ Regulation 67A was inserted by regulation 11 of S.I. 2007/1007.

⁽¹⁹⁾ Regulation 184I was inserted by regulation 3 of S.I. 2008/2601.

- (k) where the claimant is a Scottish taxpayer, if tax has been deducted from any relevant payments which the Department was required to take into account under regulation 184N (tax calculation)⁽²⁰⁾, the amount of tax deducted in respect of the Scottish rate.”.

ABC

DEG

Date

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make consequential amendments to the Income Tax (Pay As You Earn) Regulations 2003 (S.I. 2003/2682) (“the principal Regulations”) which make provision for the assessment, charge, collection and recovery of income tax in respect of all pay as you earn (“PAYE”) income.

Regulations 3 to 8 make consequential amendments to the principal Regulations to reflect the Scottish rate of income tax on non-savings income which was introduced by section 25 of the Scotland Act 2012 (c. 11).

Regulation 3 amends the definitions of “additional rate”, “basic rate” and “higher rate” and inserts definitions of “Scottish rate” and “Scottish taxpayer” into regulation 2 of the principal Regulations.

Regulation 4 inserts a new paragraph (2A) into regulation 7 to reflect the “S code” which will be used where an employee is a Scottish taxpayer.

Regulation 5 amends regulation 67 of the principal Regulations which details the information that an employer must provide to each employee after the end of the tax year. As a consequence of this amendment, where an employee is a Scottish taxpayer, the employer must provide the employee with the amount of tax deducted in respect of the Scottish rate of income tax.

Regulation 6 amends regulation 67A of the principal Regulations which details the information that an employer must provide to an employee where as a consequence of a tax provision which has retrospective effect, the employee’s tax for a previous tax year is increased. As a consequence of this amendment where regulation 67A applies and the employee is a Scottish taxpayer, the employer will also have to provide details of the revised amount of tax deducted in respect of the Scottish rate of income tax.

Regulations 7 and 8 amend regulations 157 and 184I of the principal Regulations. These regulations apply where an individual (“the claimant”) receives jobseekers allowance (regulation 157) or the employment and support allowance (regulation 184I). In these cases the principal Regulations place an obligation upon the Department for Work and Pensions (“the Department”) to notify the claimant of, amongst other matters, any previous relevant payments and the amount of tax deducted from those payments which the Department was required to take into account when making any tax calculation as required by regulation 161 or regulation 184N of the principal Regulations. As a consequence of the amendments made by regulations 7 and 8, the Department will be required to notify the claimant of the amounts deducted in respect of the Scottish rate of income tax.

⁽²⁰⁾ Regulation 184N was inserted by regulation 3 of S.I. 2008/2601.