

## Scottish income tax 2018/19

Scotland Act 2016 provides the Scottish Parliament with the power to set all income tax rates and bands (except the personal allowance, which remains reserved) that will apply to Scottish taxpayers' non-savings, non-dividend (NSND) income for tax year 2018/19. While the Scottish Parliament has the power to set the Scottish income tax rates and bands HMRC will continue to be responsible for its collection and management. As such Scottish income tax remains part of the existing UK income tax system and is not a devolved tax.

On the 20 February 2018 the Scottish Parliament set the following income tax rates and bands for 2018/19.

Bands	Band name	Rates (%)
Over £11,850*-£13,850	Starter Rate	19
Over £13,850-£24,000	Basic Rate	20
Over £24,000-£43,430	Intermediate Rate	21
Over £43,430-£150,000**	Higher Rate	41
Above £150,000**	Top Rate	46

\* Assumes person is in receipt of the Standard UK Personal Allowance

\*\* Personal Allowance is reduced by £1 for every £2 earned over £100,000

Scottish income tax is only payable by Scottish taxpayers. HMRC will determine whether or not you are a Scottish taxpayer based on where your main place of residence is. HMRC need to know if you have changed your address - [Details about how you can tell HMRC about a change of address](#).

More Information:

Information about the Scottish Rate Resolution (SRR) and the Scottish Income Tax factsheet is available [here](#)

Details of the Service Level Agreement between HMRC and the SG on the administration of Scottish Income Tax is available [here](#).