

# Scottish Government's income tax rates



Earlier today the Scottish Government fixed income tax rates and bands set out in their Budget Bill, achieving a first in Scottish Parliamentary history.

## Scottish Income Tax proposed rates and bands 2017-18

Scottish income tax rate	Scottish Bands
Scottish Basic rate 20%	Over £11,500* – £43,000
Scottish Higher rate 40%	Over £43,000 – £150,000
Scottish Additional Rate 45%	Over £150,000 and above**-

Finance Secretary Derek Mackay said:

“This is a historic day for Scotland – the first time ever that rates and bands of income tax are being set by the Scottish Parliament in line with Scotland’s needs and priorities.

“But the passing of the Scottish Rate Resolution is much more about our future than it is about our history.

“This represents the best deal on tax and public services anywhere in the UK – increasing investment in the NHS and helping protect free prescriptions, free personal care for the elderly, mitigation of the bedroom tax and free higher education.”