

/u/model-kurimizumi, MSP: Scottish Rate Resolution — That the Parliament agrees that, for the purposes of section 11A of the Income Tax Act 2007 (which provides for income tax to be charged at Scottish rates on certain non-savings and non-dividend income of a Scottish taxpayer), the Scottish rates and limits for the tax year 2024/25 are as follows:

Band	Income	Rate
Personal Allowance	Less than £14,000	0%
Scottish Additional Allowance	More than £14,000 but not more than £17,499	0%
Scottish Lower Rate	More than £17,499 but not more than £29,999	15%
Scottish Basic Rate	More than £29,999 but not more than £49,999	25%
Scottish Additional Rate	More than £49,999 but not more than £99,999	45%
Scottish Higher Rate	More than £99,999	51%