

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 2022/23 are as follows:

Band	Income	Rate
Personal Allowance	Less than £12,500.	0%
Scottish Additional Allowance	More than £12,500 but not more than £21,500.	0%
Scottish Lower Rate	More than £21,500 but not more than £30,000.	16%
Scottish Basic Rate	More than £30,000 but not more than £50,000.	30%
Scottish Additional Rate	More than £50,000 but not more than £100,000.	45%
Scottish Higher Rate	More than £100,000.	65%

Further, that the Parliament agrees that, for the purposes of section 3, subsection 2, of the Land Value Tax (Scotland) Act (which provides for a Land Value Tax to be charged at Scottish rates on the unimproved value of land owned by non-exempt landowners in Scotland), the Land Value Tax shall be calculated at 35% of the unimproved value of land, except for the land on which 2nd or additional residences sit, which shall be calculated at 75% of the unimproved value of land, and for non-residential land, which shall be calculated at 45% of the unimproved value of land.