The Bill was published on 1 December 2017 and as expected, introduces changes to tax registration for schemes that are Master Trusts or have a sponsoring employer that is a dormant company.

The government will legislate in the Finance Bill 2018-19 to modernise tax relief for employer premiums paid into the personal pension products and certain overseas pension schemes. This will extend the existing exemption to cover policies when an employee nominates any individual or registered charity to be their beneficiary. The change will have effect on and after 6 April 2019.

The Proposition will have a clear impact on and after 6 April 2019.

HMRC Newsletter 93

The latest newsletter was issued on 30 November 2017.

1. Autumn Budget 2017

To the surprise and relief of many, pensions barely featured in this year’s Budget.

The Scottish draft budget 2018/19 was published on 14 December 2017 which included a proposal to change the tax on bank and building society accounts. This is because of the impact of the 2018 and 2019 contribution rate changes.

We are pleased to see the lowering of the minimum age for the new workplace pensions, however it is disappointing that the intention is not to implement them for employees in respect of Scotland. The change will have effect on and after 6 April 2019.

Further analysis continues in several areas and we expect to maintain engagement with this important piece of legislation.

Scottish Rate of Income Tax

The Scottish draft budget 2018/19 was published on 14 December 2017 which included a proposal to change the tax on bank and building society accounts. This is because of the impact of the 2018 and 2019 contribution rate changes.

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