Scotland’s Income tax and devolved tax forecasts
SB 16-103i2

This infographic looks at the Scottish Government’s policy and forecasts for 2017-18 for Income tax, Land and Buildings Transaction tax and Landfill tax.

### Income Tax

<table>
<thead>
<tr>
<th>Year</th>
<th>Total</th>
<th>2017-18</th>
<th>2018-19</th>
<th>2019-20</th>
<th>2020-21</th>
<th>2021-22</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£507m</td>
<td>£11,829m</td>
<td>£12,290m</td>
<td>£12,912m</td>
<td>£13,647m</td>
<td>£14,559m</td>
</tr>
</tbody>
</table>

**Income tax rates and bands**

- 0%
- 20% Basic
- 40% Higher
- 45% Additional

| £11,500 | £43,430 | Over £150,000 |

### Land and Building Transaction Tax

- Total £507m
  - Commercial £224m
  - Residential £211m
  - Additional Property £72m

| £250,000 |
| £145,000 |
| £325,000 |
| Over £750,000 |

### Landfill Tax

- Total £149m
  - Lower £2.70
  - Standard £86.10

The figures in the publication come from the Scottish Government’s Draft Budget for 2017-18.

The newly devolved Income tax powers allow the Scottish Government to set bands and rates on non-savings non-dividend Income.

Personal allowance will remain reserved.