Income Tax in Scotland

Contents

Current rates

You pay Scottish Income Tax if you live in Scotland. It’s paid to the Scottish Government.

Scottish Income Tax applies to your wages, pension and most other taxable income (/income-tax).

You’ll pay the same tax as the rest of the UK on dividends and savings interest.

What you’ll pay

The table shows the 2026 to 2027 Scottish Income Tax rates you pay in each band if you have a standard Personal Allowance of £12,570. You do not get a Personal Allowance (/income-tax-rates/income-over-100000) if you earn over £125,140.

	Taxable income	Scottish tax rate
Personal Allowance	Up to £12,570	0%
Starter rate	£12,571 to £16,537	19%
Basic rate	£16,538 to £29,526	20%
Intermediate rate	£29,527 to £43,662	21%
Higher rate	£43,663 to £75,000	42%
Advanced rate	£75,001 to £125,140	45%
Top rate	over £125,140	48%

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Who pays **(/scottish-income-tax/who-pays)**

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