Trusts	**2018/19**	**2017/18**
Standard rate band generally	**£1,000**	£1,000
Rate applicable to trusts: Dividends	**38.1%**	38.1%
Other income	**45%**	45%

Non-domicile remittance basis charge	**2018/19**	**2017/18**
After UK residence in at least 7 of the last 9 tax years	**£30,000**	£30,000
After UK residence in at least 12 of the last 14 tax years	**£60,000**	£60,000

Scottish income tax rates and bands

From 6 April 2018 Scottish taxpayers are using a new set of income tax rates and thresholds.

Scottish taxpayers – non-dividend, non-savings income	**2018/19**	**2017/18**
19% (18/19 only) starter rate on income up to	**£2,000**	N/A
20% basic rate on slice of income up to	**£12,150**	£31,500
21% (18/19 only) intermediate rate on next slice up to	**£31,580**	N/A
41% (40% in 17/18) higher rate on next slice up to	**£150,000**	£150,000
46% (45% additional rate in 17/18) top rate on income over	**£150,000**	£150,000

Registered pensions

	2018/19	**2017/18**
Lifetime allowance	**£1,030,000**	£1,000,000
Money purchase annual allowance	**£4,000**	£4,000
Annual allowance[4]	**£40,000**	£40,000
Annual allowance charge on excess	Applicable tax rate on earnings	
Lifetime allowance charge if excess is drawn	As cash 55%; as income 25%	
Max. pension commencement lump sum	25% of pension benefit value	

[4] Subject to 50% taper down to £10,000 if threshold income over £110,000 and adjusted income over £150,000