



Introduction

Following the budget announcements, the only changes for the 2020 to 2021 tax year are to the Scottish Income Tax thresholds.

Tax codes

Any changes to tax codes due to the Scottish budget, will be issued and be operative from 11 May 2020.

Payroll software

Please make sure that you're using the latest version of your software. If you're not sure, check with your software supplier.

If you use HMRC's Basic PAYE Tools (BPT), set 'Automatic update' to Yes in 'Settings' to ensure that you're using the latest version of BPT.