



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 2 **U.K.**

#### BASIC PROVISIONS

### CHAPTER 2 **U.K.**

#### RATES AT WHICH INCOME TAX IS CHARGED

##### *Income charged at particular rates*

#### 10 **Income charged at the <sup>F1</sup>... basic [<sup>F2</sup>, higher and additional] rates: individuals **U.K.****

<sup>F3</sup>(1) .....

[<sup>F4</sup>(2) Income tax on an individual's income up to the basic rate limit is charged at the basic rate <sup>F5</sup>....]

(3) Income tax is charged at the higher rate on an individual's income above the basic rate limit [<sup>F6</sup>and up to the higher rate limit.]

[<sup>F7</sup>(3A) Income tax is charged at the additional rate on an individual's income above the higher rate limit.]

<sup>F8</sup>(3B) .....

<sup>F8</sup>(3C) .....

(4) This section is subject to—

<sup>F9</sup> .....

[<sup>F10</sup>section 11A (income charged at [<sup>F11</sup>Scottish] rates),]

[<sup>F12</sup>section 11B (income charged at the Welsh basic, higher and additional rates),]

*Status: Point in time view as at 12/02/2019. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 10. (See end of Document for details)*

[<sup>F13</sup>section 11C (income charged at the default basic, higher and additional rates: non-UK resident individuals),  
 section 11D (savings income charged at the savings basic, higher and additional rates: individuals),  
 section 12 (savings income charged at the starting rate for savings),]  
 [<sup>F14</sup>section 12A (savings income charged at the savings nil rate),]  
 section 13 (income charged at the dividend ordinary and dividend upper rates: individuals), and  
 any other provisions of the Income Tax Acts which provide for income of an individual to be charged at different rates of income tax in some circumstances.

(5) The basic rate limit is [<sup>F15</sup>£37,500].

[<sup>F16</sup>(5A) The higher rate limit is £150,000.]

[<sup>F17</sup>(6) The basic rate limit [<sup>F18</sup>and higher rate limit are] increased in some circumstances: see—

- (a) section 414(2) (gift aid relief), and
- (b) section 192(4) of FA 2004 (relief for pension contributions).

(7) See section 21 for indexation of the basic rate limit.]

#### Textual Amendments

- F1** Word in s. 10 heading omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 3\(6\)](#)
- F2** Words in s. 10 heading substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 4\(6\)](#)
- F3** S. 10(1) omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 3\(2\)](#)
- F4** S. 10(2) substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 3\(3\)](#)
- F5** Words in s. 10(2) omitted (30.11.2016 with effect in relation to tax year 2017-18 and subsequent tax years) by [Finance Act 2016 \(c. 24\)](#), [s. 6\(6\)\(24\)](#); S.I. 2016/1161, [regs. 2, 3](#)
- F6** Words in s. 10(3) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 4\(2\)](#)
- F7** S. 10(3A) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 4\(3\)](#)
- F8** S. 10(3B)(3C) omitted (with effect in accordance with Sch. 38 para. 12 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\)](#), [Sch. 38 para. 4\(a\)](#)
- F9** S. 10(4) entry omitted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 3\(4\)](#)
- F10** Words in s. 10(4) inserted (with effect in accordance with Sch. 38 para. 12 of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 38 para. 4\(b\)](#)
- F11** Word in s. 10(4) substituted (30.11.2016 with effect in relation to tax year 2017-18 and subsequent tax years) by [Scotland Act 2016 \(c. 11\)](#), [ss. 13\(14\)](#), [14\(6\)\(15\)](#), [72\(3\)](#); S.I. 2016/1161, [regs. 2, 3](#)
- F12** Words in s. 10(4) inserted (24.7.2018) by [Wales Act 2014 \(c. 29\)](#), [ss. 9\(4\)](#), [14, 29\(4\)](#); S.I. 2018/892, [art. 3](#) (with [arts. 5, 6, 8](#))
- F13** Words in s. 10(4) inserted (30.11.2016 with effect in relation to tax year 2017-18 and subsequent tax years) by [Finance Act 2016 \(c. 24\)](#), [s. 6\(7\)\(24\)](#); S.I. 2016/1161, [regs. 2, 3](#)
- F14** Words in s. 10(4) inserted (with effect for the tax year 2016-17 and subsequent years) by [Finance Act 2016 \(c. 24\)](#), [s. 4\(4\)\(17\)](#)
- F15** Sum in s. 10(5) specified (for the tax years 2019-20 and 2020-21) by [Finance Act 2019 \(c. 1\)](#), [s. 5\(1\)](#)

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**Changes to legislation:** There are currently no known outstanding effects  
for the Income Tax Act 2007, Section 10. (See end of Document for details)

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- F16** S. 10(5A) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 4\(4\)](#)
- F17** S. 10(6)(7) inserted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 1 para. 3\(5\)](#)
- F18** Words in s. 10(6) substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 2 para. 4\(5\)](#)

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