



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 2

#### BASIC PROVISIONS

### CHAPTER 2

#### RATES AT WHICH INCOME TAX IS CHARGED

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

#### **17 Repayment: tax paid at basic rate instead of starting or savings rate**

- (1) This section applies if income tax at the basic rate has been paid on income on which income tax is chargeable at the starting or savings rate.
- (2) If a claim is made, any necessary repayment of tax must be made.