



# 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*

#### **11 Income charged at the basic rate: other persons**

(1) Income tax is charged at the basic rate on the income of persons other than individuals.

(2) This section is subject to—

<sup>F1</sup>  
...

section 14 (income charged at the dividend ordinary rate: other persons),  
Chapters 3 to 6 of Part 9 (which provide for some income of trustees to be charged at the dividend trust rate or at the trust rate), and  
any other provisions of the Income Tax Acts which provide for income of persons other than individuals to be charged at different rates of income tax in some circumstances.

#### **Textual Amendments**

**F1** Words in s. 11(2) 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. 4](#)

**Status:**

Point in time view as at 05/12/2013. This version of this provision has been superseded.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 11.