



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 ^{F1}default basic rate: non-individuals

(1) Income tax is charged at the ^{F2}default basic rate on the income of persons other than individuals.

(2) This section is subject to—

^{F3}
...

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 heading substituted (30.11.2016 with effect in relation to tax year 2017-18 and subsequent tax years) by [Finance Act 2016 \(c. 24\), s. 6\(8\)\(a\)\(24\)](#); S.I. 2016/1161, [regs. 2, 3](#)

F2 Word in s. 11(1) 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\(8\)\(b\)\(24\)](#); S.I. 2016/1161, [regs. 2, 3](#)

Status: Point in time view as at 30/11/2016. This version of this provision has been superseded.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. (See end of Document for details)

F3 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Point in time view as at 30/11/2016. This version of this provision has been superseded.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.