



Income Tax Act 2007

2007 CHAPTER 3

PART 2

BASIC PROVISIONS

CHAPTER 3

CALCULATION OF INCOME TAX LIABILITY

30 Additional tax

- (1) If the taxpayer is an individual, the provisions referred to at Step 7 of the calculation in section 23 are—

section 424 (gift aid: charge to tax),

[^{F1}section 809ZN (tainted gift aid donations: charge to tax),]

[^{F1}section 809ZO (tainted charity donations by trustees: charge to tax),]

section 205 of FA 2004 (pension schemes: the short service refund lump sum charge),

[^{F2}section 205A of FA 2004 (pension schemes: the serious ill-health lump sum charge),]

section 206 of FA 2004 (pension schemes: the special lump sum death benefits charge),

section 208(2)(a) of FA 2004 (pension schemes: the unauthorised payments charge),

section 209(3)(a) of FA 2004 (pension schemes: the unauthorised payments surcharge),

section 214 of FA 2004 (pension schemes: the lifetime allowance charge),

section 227 of FA 2004 (pension schemes: the annual allowance charge), and

section 7 of F(No.2)A 2005 (social security pension lump sum).

- [^{F3}(2) If the taxpayer is a trustee, the provisions referred to at Step 7 of the calculation in section 23 are—

Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.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 30. (See end of Document for details)

section 496 (discretionary payments by trustees: tax pool adjustment),
section 809ZN (tainted gift aid donations: charge to tax), and
section 809ZO (tainted charity donations by trustees: charge to tax).]

Textual Amendments

- F1** Words in s. 30(1) inserted (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 3 para. 8\(a\)](#)
- F2** S. 30(1) entry inserted (19.7.2011) (with effect in accordance with Sch. 16 para. 85 102 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 16 para. 83](#)
- F3** S. 30(2) substituted (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), [Sch. 3 para. 8\(b\)](#)

Status:

Point in time view as at 19/07/2011. This version of this provision has been superseded.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 30.