



Income Tax Act 2007

2007 CHAPTER 3

PART 2

BASIC PROVISIONS

CHAPTER 2

RATES AT WHICH INCOME TAX IS CHARGED

The rates

6 The ^{F1}... basic rate and higher rate

- (1) The main rates at which income tax is charged are—
 - ^{F2}(a)
 - (b) the basic rate, and
 - (c) the higher rate.
- (2) The ^{F3}... basic rate and higher rate for a tax year are the rates determined as such by Parliament for the tax year.
- (3) For other rates at which income tax is charged see—
 - [^{F4}(a) section 7 (starting rate for savings),]
 - (b) section 8 (dividend ordinary rate and dividend upper rate), and
 - (c) section 9 (trust rate and dividend trust rate).

Textual Amendments

F1 Words in s. 6 heading omitted (21.7.2008 with effect in accordance with s. 5(6) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 5\(5\)](#)

F2 S. 6(1)(a) omitted (21.7.2008 with effect in accordance with s. 5(6) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\), s. 5\(2\)](#)

Status: Point in time view as at 21/07/2008. This version of this provision has been superseded.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 6. (See end of Document for details)

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| <p>F3 Words in s. 6(2) omitted (21.7.2008 with effect in accordance with s. 5(6) of the amending Act) by virtue of Finance Act 2008 (c. 9), s. 5(3)</p> <p>F4 S. 6(3)(a) substituted (21.7.2008 with effect in accordance with s. 5(6) of the amending Act) by Finance Act 2008 (c. 9), s. 5(4)</p> |
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Status:

Point in time view as at 21/07/2008. This version of this provision has been superseded.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 6.