



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 2

#### BASIC PROVISIONS

#### CHAPTER 2

#### RATES AT WHICH INCOME TAX IS CHARGED

##### *The rates*

### 6 <sup>F1</sup>The ... basic rate<sup>F2</sup>, higher rate and additional rate]

(1) The main rates at which income tax is charged are—

- <sup>F3</sup>(a) .....
- (b) the basic rate, <sup>F4</sup>...
- (c) the higher rate<sup>F5</sup>, and
- (d) the additional rate.]

(2) The <sup>F6</sup>... basic rate<sup>F7</sup>, higher rate and additional rate] for a tax year are the rates determined as such by Parliament for the tax year.

<sup>F8</sup>(2A) .....

<sup>F8</sup>(2B) .....

<sup>F8</sup>(2C) .....

(3) For other rates at which income tax is charged see—

- [<sup>F9</sup>(za) section 6A (Scottish basic, higher and additional rates),]
- [<sup>F10</sup>(a) section 7 (starting rate for savings),]
- (b) section 8 (dividend ordinary rate<sup>F11</sup>, dividend upper rate and dividend additional rate)], and

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*Status: Point in time view as at 17/07/2014. This version of this provision has been superseded.*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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(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** Words in s. 6 heading substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 2 para. 2\(3\)](#)
- F3** 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\(2\)](#)
- F4** Word in s. 6(1)(b) omitted (with effect in accordance with s. 6(6) of the amending Act) by virtue of [Finance Act 2009 \(c. 10\), s. 6\(2\)](#)
- F5** S. 6(1)(d) and preceding word inserted (with effect in accordance with s. 6(6) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 6\(2\)](#)
- F6** 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\(3\)](#)
- F7** Words in s. 6(2) substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 2 para. 2\(2\)](#)
- F8** S. 6(2A)-(2C) omitted (with effect in accordance with Sch. 38 para. 12 of the amending Act) by virtue of [Finance Act 2014 \(c. 26\), Sch. 38 para. 2\(a\)](#)
- F9** S. 6(3)(za) inserted (with effect in accordance with Sch. 38 para. 12 of the amending Act) by [Finance Act 2014 \(c. 26\), Sch. 38 para. 2\(b\)](#)
- F10** 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\(4\)](#)
- F11** Words in s. 6(3)(b) substituted (with effect in accordance with s. 6(6) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 6\(3\)](#)

**Status:**

Point in time view as at 17/07/2014. 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.