Status: Point in time view as at 21/07/2009. Changes to legislation: Finance Act 2009, Section 2 is up to date with all changes known to be in force on or before 09 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



# Finance Act 2009

## **2009 CHAPTER 10**

### PART 1

#### CHARGES, RATES, ALLOWANCES, ETC

#### Income tax

## 2 Basic rate limit for 2009-10

- (1) For the tax year 2009-10 the amount specified in section 10(5) of ITA 2007 (basic rate limit) is replaced with "£37,400".
- (2) Accordingly, section 21 of that Act (indexation of limits), so far as relating to the basic rate limit, does not apply for that tax year.

# Status:

Point in time view as at 21/07/2009.

#### Changes to legislation:

Finance Act 2009, Section 2 is up to date with all changes known to be in force on or before 09 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.