



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Income tax

3 Personal allowance for 2009-10 for those aged under 65

- (1) For the tax year 2009-10 the amount specified in—
- (a) section 35 of ITA 2007, ^{F1}...
 - ^{F1}(b)
(personal allowance for those aged under 65) is replaced with “£6,475”.
- (2) Accordingly—
- (a) section 57 of ITA 2007, so far as relating to the amount specified in section 35 of that Act, ^{F2}...
 - ^{F2}(b)
(indexation) do not apply for the tax year 2009-10.

Textual Amendments

- F1** S. 3(1)(b) omitted (with effect in accordance with Sch. 1 para. 7 of the commencing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(q)**
- F2** S. 3(2)(b) omitted (with effect in accordance with Sch. 1 para. 7 of the commencing Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(q)**

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Section 3 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.