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STATUTORY INSTRUMENTS

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**2013 No. 3088**

**The Income Tax (Indexation) Order 2013**

**Indexation of the rate limits for the tax year 2014-15**

2. For the tax year 2014-15—
- (a) the amount specified in section 10(5) (basic rate limit)(1) is replaced with “£33,100”;
  - (b) the amount specified in section 12(3) (starting rate limit for savings)(2) is replaced with “£2,880”.

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(1) Section 10(5) was substituted by section 4(1) of FA 2008. The amount specified in section 10(5) was last substituted by section 3(1) of the Finance Act 2013 (c. 29) (“FA 2013”).

(2) Section 12 was substituted by paragraphs 1 and 5 of Schedule 1 to FA 2008. The amount specified in section 12(3) was last substituted by article 2(b) of S.I. 2012/3047.