



# Finance (No. 2) Act 2015

## 2015 CHAPTER 33

### PART 1

#### PRINCIPAL RATES ETC

#### *Personal allowance and basic rate limit for income tax*

#### **F13 Personal allowance and national minimum wage**

.....

#### **Textual Amendments**

**F1** S. 3 omitted (12.2.2019) by virtue of [Finance Act 2019 \(c. 1\), s. 5\(4\)\(b\)](#)

#### **F24 Personal allowance and national minimum wage: Chancellor's duties**

.....

#### **Textual Amendments**

**F2** S. 4 omitted (12.2.2019) by virtue of [Finance Act 2019 \(c. 1\), s. 5\(3\)](#)

#### **5 Personal allowance from 2016**

In section 5(1) of FA 2015 (personal allowance from 2016)—

- (a) in paragraph (a) (personal allowance for 2016-17), for “£10,800” substitute “£11,000”, and

**F3(b)** .....

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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015,  
Cross Heading: Personal allowance and basic rate limit for income tax. (See end of Document for details)

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**Textual Amendments**

**F3** S. 5(b) omitted (15.9.2016) by virtue of Finance Act 2016 (c. 24), s. 3(2)

**6 Basic rate limit from 2016**

In section 4(1) of FA 2015 (basic rate limit from 2016)—

(a) in paragraph (a) (basic rate limit for 2016-17), for “ “£31,900”” substitute “ “£32,000””, and

<sup>F4</sup>(b) .....

.....

**Textual Amendments**

**F4** S. 6(b) omitted (15.9.2016) by virtue of Finance Act 2016 (c. 24), s. 2(2)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross  
Heading: Personal allowance and basic rate limit for income tax.