



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)

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)

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

^{F4}(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.