



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Income tax: rates and allowances

5 Starting rate limit for savings for tax year 2018-19

Section 21 of ITA 2007 (indexation) does not apply in relation to the starting rate limit for savings for the tax year 2018-19 (so that, under section 12(3) of ITA 2007 as amended by section 4 of FA 2017, that limit remains at £5000 for that tax year).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 5.