



Income Tax Act 2007

2007 CHAPTER 3

PART 2

BASIC PROVISIONS

CHAPTER 3

CALCULATION OF INCOME TAX LIABILITY

30 Additional tax

- (1) If the taxpayer is an individual, the provisions referred to at Step 7 of the calculation in section 23 are—

section 424 (gift aid: charge to tax),

[^{F1}section 809ZN (tainted gift aid donations: charge to tax),]

[^{F1}section 809ZO (tainted charity donations by trustees: charge to tax),]

[^{F2}Chapter 8 of Part 10 of ITEPA 2003 (high income child benefit charge),]

[^{F3}section 192B of FA 2004 (relief at source: excessive relief given),]

section 205 of FA 2004 (pension schemes: the short service refund lump sum charge),

^{F4}
...

section 206 of FA 2004 (pension schemes: the special lump sum death benefits charge),

section 208(2)(a) of FA 2004 (pension schemes: the unauthorised payments charge),

section 209(3)(a) of FA 2004 (pension schemes: the unauthorised payments surcharge),

section 214 of FA 2004 (pension schemes: the lifetime allowance charge),

section 227 of FA 2004 (pension schemes: the annual allowance charge), and

section 7 of F(No.2)A 2005 (social security pension lump sum).

Status: Point in time view as at 15/09/2016. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 30. (See end of Document for details)

[^{F5}(2) If the taxpayer is a trustee, the provisions referred to at Step 7 of the calculation in section 23 are—

section 496 (discretionary payments by trustees: tax pool adjustment),
section 809ZN (tainted gift aid donations: charge to tax), and
section 809ZO (tainted charity donations by trustees: charge to tax).]

Textual Amendments

- F1** Words in s. 30(1) inserted (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 3 para. 8(a)**
- F2** Words in s. 30(1) inserted (17.7.2012) (with effect in accordance with Sch. 1 para. 7 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 1 para. 6(3)**
- F3** Words in s. 30(1) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Scottish Rate of Income Tax \(Consequential Amendments\) Order 2015 \(S.I. 2015/1810\)](#), arts. 1(1), **5(3)**
- F4** Words in s. 30(1) omitted (with effect in accordance with Sch. 5 para. 4 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), **Sch. 5 para. 3(2)**
- F5** S. 30(2) substituted (19.7.2011) (with effect in accordance with Sch. 3 para. 27 of the amending Act) by [Finance Act 2011 \(c. 11\)](#), **Sch. 3 para. 8(b)**

Status:

Point in time view as at 15/09/2016. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 30.