



Income Tax Act 2007

2007 CHAPTER 3

PART 2

BASIC PROVISIONS

CHAPTER 2

RATES AT WHICH INCOME TAX IS CHARGED

The rates

8 The dividend ordinary rate^{F1}, dividend upper rate and dividend additional rate]

(1) The dividend ordinary rate is 10%.

(2) The dividend upper rate is 32.5%.

[^{F2}(3) The dividend additional rate is [^{F3}37.5%.]

Textual Amendments

F1 Words in s. 8 heading substituted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 2 para. 3\(3\)](#)

F2 S. 8(3) inserted (with effect in accordance with Sch. 2 para. 25 of the amending Act) by [Finance Act 2009 \(c. 10\), Sch. 2 para. 3\(2\)](#)

F3 Figure in s. 8(3) substituted (17.7.2012) (with effect in accordance with s. 1(6) of the amending Act) by [Finance Act 2012 \(c. 14\), s. 1\(3\)\(a\)](#)

Status:

Point in time view as at 19/12/2012. This version of this provision has been superseded.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 8.