



# Finance Act 2008

## 2008 CHAPTER 9

### PART 1

#### CHARGES, RATES, ALLOWANCES, RELIEFS ETC

##### *Income tax*

## 2 Personal allowance for those aged under 65

- (1) For the tax year 2008-09 the amount specified in—
  - (a) section 35 of ITA 2007, <sup>F1</sup>...
  - <sup>F1</sup>(b) .....  
(personal allowance for those aged under 65) is replaced with “ £6,035 ”.
- (2) Accordingly—
  - (a) section 57 of ITA 2007, so far as relating to the amount specified in section 35 of that Act, <sup>F2</sup>...
  - <sup>F2</sup>(b) .....  
(indexation) do not apply for the tax year 2008-09.
- (3) This section does not require a change to be made in the amounts deductible or repayable under PAYE regulations before 7 September 2008.

#### Textual Amendments

- F1** S. 2(1)(b) and word omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), Sch. 1 para. 6(p)(i)
- F2** S. 2(2)(b) and word omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), Sch. 1 para. 6(p)(i)

**Changes to legislation:**

Finance Act 2008, Section 2 is up to date with all changes known to be in force on or before 22 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)