



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 1

PRINCIPAL RATES ETC

Personal allowance and basic rate limit for income tax

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

^{F1}(b)

Textual Amendments

F1 S. 5(b) omitted (15.9.2016) by virtue of [Finance Act 2016 \(c. 24\), s. 3\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 5.