



# Finance (No. 2) Act 2017

## 2017 CHAPTER 32

### PART 1

#### DIRECT TAXES

##### *Income tax: investments*

#### **8 Dividend nil rate for tax year 2018-19 etc**

- (1) In section 13A of ITA 2007 (income charged at the dividend nil rate), for “£5000”, in each place, substitute “£2000”.
- (2) The amendments made by this section have effect for the tax year 2018-19 and subsequent tax years.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Section 8.