



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.