



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax charge, rates etc

4 Starting rate limit for savings for tax year 2020-21

Section 21 of ITA 2007 (indexation) does not apply in relation to the starting rate limit for savings for the tax year 2020-21 (so that the starting rate limit for savings remains at £5,000 for that tax year).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 4.