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STATUTORY INSTRUMENTS

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**2005 No. 716**

**The Income Tax (Indexation) Order 2005**

**Amounts specified for rate limits for 2005/06**

2. Unless Parliament determines otherwise, for the year 2005/06, the amount treated as specified by virtue of section 1(4) of the Income and Corporation Taxes Act 1988 shall be—

- (a) in section 1(2)(aa)(1) of the Act (starting rate limit of charge to income tax), £2,090;
- (b) in section 1(2)(b)(2) of the Act (basic rate limit of charge to income tax), £32,400.