



Income Tax Act 2007

2007 CHAPTER 3

PART 2

BASIC PROVISIONS

CHAPTER 2

RATES AT WHICH INCOME TAX IS CHARGED

Income charged at particular rates

[^{F1}11B] Income charged at the Welsh basic, higher and additional rates

- (1) Income tax is charged at the Welsh basic rate on the income of a Welsh taxpayer which—
 - (a) is non-savings income, and
 - (b) would otherwise be charged at the basic rate.
- (2) Income tax is charged at the Welsh higher rate on the income of a Welsh taxpayer which—
 - (a) is non-savings income, and
 - (b) would otherwise be charged at the higher rate.
- (3) Income tax is charged at the Welsh additional rate on the income of a Welsh taxpayer which—
 - (a) is non-savings income, and
 - (b) would otherwise be charged at the additional rate.
- (4) For the purposes of this section, “non-savings income” means income which is not savings income.
- (5) This section is subject to—

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section 13 (income charged at the dividend ordinary, upper and additional rates: individuals), and

any provisions of the Income Tax Acts (apart from section 10) which provide for income of an individual to be charged at different rates of income tax in some circumstances.

- (6) Section 16 has effect for determining the extent to which the non-savings income of a Welsh taxpayer would otherwise be charged at the basic, higher or additional rate.]

Textual Amendments

- F1** S. 11B inserted (24.7.2018) by [Wales Act 2014 \(c. 29\)](#), [ss. 9\(5\)](#), 14, 29(4); [S.I. 2018/892](#), [art. 3](#) (with [arts. 5, 6, 8](#))

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)