



# 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*

**17 Repayment: tax paid at [<sup>F1</sup>greater] rate instead of [<sup>F2</sup>starting rate for savings][<sup>F3</sup> or savings nil rate]**

(1) This section applies if income tax [<sup>F4</sup>at a rate greater than the starting rate for savings] has been paid on income on which income tax is chargeable at the [<sup>F5</sup>starting rate for savings].

[<sup>F6</sup>(1A) This section also applies if income tax at a rate greater than the savings nil rate has been paid on income on which income tax is chargeable at the savings nil rate.]

(2) If a claim is made, any necessary repayment of tax must be made.

#### Textual Amendments

- F1** Word in s. 17 heading substituted (with effect for the tax year 2016-17 and subsequent years) by [Finance Act 2016 \(c. 24\), s. 4\(7\)\(b\)\(i\)\(17\)](#)
- F2** Words in s. 17 heading substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 1 para. 8\(3\)](#)
- F3** Words in s. 17 heading inserted (with effect for the tax year 2016-17 and subsequent years) by [Finance Act 2016 \(c. 24\), s. 4\(7\)\(b\)\(ii\)\(17\)](#)
- F4** S. 17(1) words substituted (30.11.2016 with effect in relation to tax year 2017-18 and subsequent tax years) by [Finance Act 2016 \(c. 24\), s. 6\(14\)\(24\)](#); S.I. 2016/1161, [regs. 2, 3](#)

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**Changes to legislation:** *There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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| <p><b>F5</b> Words in s. 17(1) substituted (21.7.2008 with effect in accordance with Sch. 1 para. 65 of the amending Act) by <a href="#">Finance Act 2008 (c. 9)</a>, <a href="#">Sch. 1 para. 8(2)</a></p> <p><b>F6</b> S. 17(1A) inserted (with effect for the tax year 2016-17 and subsequent years) by <a href="#">Finance Act 2016 (c. 24)</a>, <a href="#">s. 4(7)(a)(17)</a></p> |
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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.)