
Changes to legislation: Finance Act 2009, Cross Heading: ITTOIA 2005 is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 2

INCOME TAX RATES

PART 2

AMENDMENTS OF OTHER ACTS

ITTOIA 2005

- 19 ITTOIA 2005 is amended as follows.
- 20 In section 640(6)(b) (grossing-up of deemed income)—
- (a) omit the “and” at the end of sub-paragraph (i), and
 - (b) insert at the end “up to and including the year 2009-2010, and
(iii) 50%, if the relevant tax year is the year 2010-2011
or any subsequent tax year.”
- F121

Textual Amendments

- F1** Sch. 2 para. 21 omitted (with effect in accordance with s. 4(18) of the amending Act) by virtue of Finance Act 2016 (c. 24), s. 4(14)(c)

22 In section 685A(3) (settlor-interested settlements), for “higher rate” substitute “additional rate”.

23 (1) Part 2 of Schedule 4 (index of defined expressions) is amended as follows.

(2) After the entry relating to “acquisition expenditure (in Chapter 9 of Part 2)” insert—

“additional rate	section 6(2) of ITA 2007 (as applied by section 989 of that Act).”
------------------	--

(3) After the entry relating to “distribution” insert—

“the dividend additional rate	section 8(3) of ITA 2007 (as applied by section 989 of that Act).”
-------------------------------	--

Changes to legislation:

Finance Act 2009, Cross Heading: ITTOIA 2005 is up to date with all changes known to be in force on or before 27 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)