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Finance Act, 2008

Section 68 - Income charged at dividend upper rate

1) In section 13(2) of ITA 2007 (income charged at dividend upper rate: individuals)- (a) omit "and" at the end of paragraph (a), and (b) at the end of paragraph (b) insert ", and (c) is not relevant foreign income charged in accordance with section 832 of ITTOIA 2005." (2) The amendments made by subsection (1) have effect for the tax year 2008-09 and subsequent tax years.