STATUTORY INSTRUMENTS

2015 No. 1539

INCOME TAX

The Income Tax (Limit for Rent-a-Room Relief) Order 2015

Made - - - -	*16th July 2015*
Laid before the House of Commons - - - -	*17th July 2015*
Coming into force - -	*13th August 2015*

The Treasury make the following Order in exercise of the powers conferred by section 789(5) of the Income Tax (Trading and Other Income) Act 2005(**1**).

Citation, commencement and effect

1.—(1) This Order may be cited as the Income Tax (Limit for Rent-a-Room Relief) Order 2015 and comes into force on 13th August 2015.

(2) The amendment made by article 2 has effect for the tax year 2016-17 and subsequent tax years.

The individual's limit for rent-a-room relief

2. In section 789(4) of the Income Tax (Trading and Other Income) Act 2005 for "£4250" substitute "£7500".

Mel Stride
George Hollingbery
Two of the Lords Commissioners for Her Majesty's Treasury

16th July 2015

(**1**) 2005 c. 5.