

Robin Oatridge & Co

CHARTERED CERTIFIED ACCOUNTANTS & BUSINESS ADVISORS



2024
Autumn Budget

Budget highlights

- The main rate of class 1 employer national insurance contributions (NICs) will be increased from 13.8% to 15.0% with effect from 6 April 2025 and the secondary threshold at which NICs are payable will be reduced from £9,100 to £5,000.
- The main rates of capital gains tax will increase with immediate effect to 18% for non and basic rate taxpayers and 24% for higher and additional rate taxpayers. The rate for business asset disposal relief will rise to 14% for 2025/26 and 18% from 2026/27.
- Inheritance tax (IHT) business and agricultural 100% reliefs will be capped at a combined total of £1 million from April 2026. Above that, the rate of tax relief will be 50%. However, the cap will not apply to AIM shares which will just qualify for 50% relief.
- Unused pension funds and death benefits will form part of a person's estate for IHT purposes from 6 April 2027.
- The additional SDLT rate for second homes and buy-to-let properties increases from 3% to 5% from 31 October 2024. The temporary increases in the 0% SDLT band for first time and other property buyers will end on 31 March 2025.
- VAT at 20% will be applied to private school education and boarding services from 1 January 2025. From 1 April 2025, charitable relief for business rates will be withdrawn.
- Subscription limits for individual savings accounts (ISAs), Junior ISAs and Lifetime ISAs will be frozen until April 2030.

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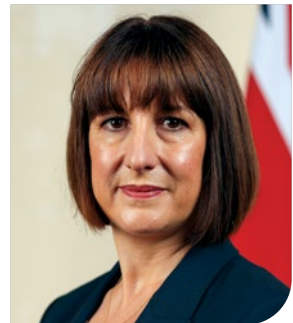
Introduction

The first Budget from a Labour government since March 2010, and the first ever from a female Chancellor, proved to be the defining event that had been widely anticipated. From the moment in late July when Rachel Reeves unveiled her “£22 billion black hole” and announced means-testing for the winter fuel payment, it was clear her Budget premiere would be a challenging one for both the government and the governed.

As Budget Day neared, talk of the black hole was replaced by a steady flow of rumours about tax increases and also, to a lesser extent spending cuts, totalling as much as £40 billion. In addition, there were suggestions that government borrowing – already overshooting the March 2024 Budget projections by around £7 billion – would rise by £20 billion to fund NHS and infrastructure projects.

In the event, the Chancellor delivered tax increases amounting to £41 billion by 2029/30. By far the largest element of this was the expected rise in employer’s national insurance contributions (NICs). The 1.2 percentage point rate increase, combined with a £4,100 cut in the secondary threshold will yield nearly £25 billion a year by 2028/29. At that level it more than counters the cost of the cuts to employee and self-employed NICs introduced by Jeremy Hunt.

Other significant tax increases included higher capital gains tax rates and a future reduction in inheritance tax business and agricultural reliefs. Despite the additional revenue, the Office for Budget Responsibility (OBR) projects that increased spending will mean that borrowing will still be over £70 billion in 2029/30. Not without reason does the OBR say, “...this Budget delivers a large, sustained increase in spending, taxation, and borrowing”.



Official portrait of Rachel Reeves MP, by Lauren Hurley, licensed under Open Government Licence v3.0

Personal taxation

| Main personal allowances and reliefs | | 2025/26 | 2024/25 |
|---|---------|---------|---------|
| Personal allowance ¹ | | £12,570 | £12,570 |
| Married couple's / civil partners' transferable allowance | | £1,260 | £1,260 |
| Married couple's / civil partners' allowance at 10% ² (if at least one born before 6/4/35) | maximum | £11,270 | £11,080 |
| | minimum | £4,360 | £4,280 |
| Blind person's allowance | | £3,130 | £3,070 |
| Rent-a-room relief | | £7,500 | £7,500 |
| Property allowance and trading allowance (each) | | £1,000 | £1,000 |

1. Personal allowance reduced by £1 for every £2 of adjusted net income over £100,000.

2. Reduced by £1 for every £2 of adjusted net income over £37,700 (£37,000 for 2024/25), until the minimum is reached.

| Income tax rates and bands | | 2025/26 | 2024/25 |
|--|---------------------------|----------|----------|
| UK taxpayers excluding Scottish taxpayers' non-dividend, non-savings income | | | |
| 20% basic rate on taxable income up to | | £37,700 | £37,700 |
| 40% higher rate on next slice over | | £37,700 | £37,700 |
| 45% additional rate on income over | | £125,140 | £125,140 |
| All UK taxpayers | | | |
| Starting rate at 0% on band of savings income up to ³ | | £5,000 | £5,000 |
| Personal savings allowance at 0%: | basic rate taxpayers | £1,000 | £1,000 |
| | higher rate taxpayers | £500 | £500 |
| | additional rate taxpayers | £0 | £0 |
| Dividend allowance at 0% tax – all individuals | | £500 | £500 |
| Tax rates on dividend income: | basic rate taxpayers | 8.75% | 8.75% |
| | higher rate taxpayers | 33.75% | 33.75% |
| | additional rate taxpayers | 39.35% | 39.35% |

3. Not available if taxable non-savings income exceeds the starting rate band.

| Scottish taxpayers' non-dividend, non-savings income | | 2025/26 | 2024/25 |
|--|--|---------|----------|
| 19% starter rate on taxable income up to | | TBA | £2,306 |
| 20% basic rate on next slice up to | | TBA | £13,991 |
| 21% intermediate rate on next slice up to | | TBA | £31,092 |
| 42% higher rate on next slice up to | | TBA | £62,430 |
| 45% advanced rate on next slice up to | | TBA | £125,140 |
| 48% top rate on income over | | TBA | £125,140 |

| Trusts | | 2025/26 | 2024/25 |
|--|--|---------|---------|
| Income exemption generally | | £500 | £500 |
| Dividends (rate applicable to trusts) | | 39.35% | 39.35% |
| Other income (rate applicable to trusts) | | 45% | 45% |

High income child benefit charge: 1% of benefit per £200 adjusted net income of £60,000–£80,000.

Personal taxation

Income tax

The personal allowance for 2025/26 will remain at £12,570 and the higher rate threshold will stay at £50,270. The freeze on both will end from April 2028, when indexation will resume.

Savings rate band

The 0% band for the starting rate for savings income for 2025/26 will remain at its current level of £5,000.

Dividend tax

The dividend allowance will remain at £500 for 2025/26 and the rates of tax on dividends will also be unchanged.

National insurance contributions (NICs)

The class 1 secondary (employer) contribution rate on earnings above the reduced secondary threshold (ST) of £5,000 will be increased from 13.8% to 15.0% from 6 April 2025. The employment allowance will rise from £5,000 to £10,500 for 2025/26 and the £100,000 upper threshold for eligibility will be removed. Employer NICs relief for hiring qualifying veterans will be extended to 5 April 2026.

The ST will be reduced to £5,000 from 6 April 2025 until 5 April 2028 and be index-linked in line with CPI thereafter. The upper earnings limit, upper secondary thresholds and upper profits limit will remain aligned to the unchanged higher rate threshold at £50,270 for 2025/26. Similarly, the class 1 primary threshold of £12,570 will remain unchanged.

For 2025/26, the lower earnings limit will increase to £6,500 and the small profits threshold (SPT) will rise to £6,845. The upper earnings limit and class 4 upper profits limit will remain aligned to the higher rate threshold at £50,270 through to April 2028.

Class 2 contributions are no longer required from the self-employed, but those with profits below the SPT who wish to retain access to contributory benefits (e.g. state pension) have the option to make voluntary contributions at an increased rate of £3.50 a week for 2025/26. The voluntary class 3 rate will rise to £17.75 a week for 2025/26.



Saver

Don't lose your personal allowance. Your personal allowance of £12,570 is reduced by £1 for every £2 of income between £100,000 and £125,140. You may be able to make a pension contribution or charitable gift to bring your income below £100,000.

High income child benefit charge (HICBC)

The previous government's proposal to base the HICBC on household incomes has been abandoned. Employed individuals will be able to pay their HICBC through their tax code from 2025, and self-assessment tax returns will be pre-populated with child benefit data for those not using this service.

Company car tax

The company car tax rates for 2025/26 will generally increase. As announced in the Autumn Statement 2022, the appropriate percentage (AP) rates for electric and ultra-low emission cars will increase by one percentage point in each of 2025/26, 2026/27 and 2027/28. These will be subject to a maximum of 5% for electric cars and 21% for ultra-low emission cars.

The rates for all other bands of vehicles will be increased by one percentage point for 2025/26 up to a maximum AP of 37%; they will then be fixed for 2026/27 and 2027/28.

For 2028/29 and 2029/30, the AP for zero-emission and electric vehicles will increase by two percentage points a year to 9%. For cars with CO₂ emissions of 1-50g/km, including hybrid vehicles, the AP will rise to 18% in 2028/29 and to 19% in 2029/30. The APs for all other vehicle bands will increase by one percentage point a year in 2028/29 and 2029/30. The maximum AP will also rise by one percentage point each year to 38% for 2028/29 and 39% for 2029/30.



Saver

The tax on most company cars will increase in April 2025 and in each of the following two years. If you are changing cars soon, make sure you are aware of the impact on your tax.

Changes to the taxation of non-UK domiciled individuals

The remittance basis of taxation for non-UK domiciled individuals will be replaced from 6 April 2025 with a residence-based regime. Individuals who opt into the new regime will not pay UK tax on any foreign income and gains arising in their first four years of tax residence. The previous government's proposal of a 50% reduction in foreign income subject to tax in the first year of the new regime will not go ahead.

For CGT purposes, current and past users of the remittance basis will be able to rebase personally-held foreign assets to 5 April 2017 on a disposal where certain conditions are met.

A new residence-based system for IHT will be introduced from 6 April 2025, aimed at ending the use of offshore trusts (excluded property trusts) to shelter assets from IHT.

The temporary repatriation facility will be extended to three years, expanding the scope to offshore structures, and simplifying the mixed fund rules.

Overseas workday relief will be retained and reformed, with the relief extended to a four-year period and the need to keep the income offshore removed. The amount claimed annually will be limited to the lower of £300,000 or 30% of the employee's net employment income.

Loan charge review

An independent review of the loan charge will be commissioned by the government. Further details will be set out in due course.



Pensions, savings and investments

Individual savings accounts (ISAs)

The annual subscription limits will remain at £20,000 for ISAs, £4,000 for Lifetime ISAs and £9,000 for Junior ISAs and Child Trust Funds until 5 April 2030. The plans to launch a British ISA, announced in the March 2024 Budget, will not proceed.



Saver

Investing in pensions.

You may be able to make larger pension contributions because the annual allowance is now £60,000 and the lifetime allowance has been abolished.

Help to save

The current help to save scheme will be extended until 5 April 2027. With effect from 6 April 2025, eligibility will be extended to all universal credit claimants who are in work.

Pension scheme administrators

All scheme administrators of registered pension schemes will have to be UK resident from 6 April 2026.

Overseas transfers of tax-relieved UK pensions

The government will remove the exclusion from the overseas transfer charge for transfers to qualifying recognised overseas pension schemes (QROPS) in the European Economic Area (EEA) or Gibraltar from 30 October 2024 to address the risk of individuals receiving double tax-free allowances.

Capital taxes

Capital gains tax (CGT) annual exempt amount

The CGT annual exempt amount for individuals and personal representatives will remain at £3,000 for 2025/26. The annual exempt amount for most trusts will stay at £1,500 (minimum £300).

CGT rates

The lower main rate of CGT will increase to 18% and the higher main rate will rise to 24% for disposals made on or after 30 October 2024.

The rate for business asset disposal relief and investor's relief (IR) will increase to 14% from 6 April 2025 and will increase again to 18% from 6 April 2026.

The lifetime limit for IR will be reduced to £1 million for all qualifying disposals made on or after 30 October 2024.

Annual tax on enveloped dwellings (ATED)

The ATED annual charge will rise by 1.7% from 1 April 2025 in line with CPI. For ATED filing and payment purposes in 2025/26, a property revaluation as at 1 April 2022 is required (or the date of acquisition for a property acquired after that date).

| Property value | Charge for tax year 2025/26 | Charge for tax year 2024/25 |
|--|-----------------------------|-----------------------------|
| More than £500,000 but not over £1 million | £4,450 | £4,400 |
| More than £1 million but not over £2 million | £9,150 | £9,000 |
| More than £2 million but not over £5 million | £31,050 | £30,550 |
| More than £5 million but not over £10 million | £72,700 | £71,500 |
| More than £10 million but not over £20 million | £145,950 | £143,550 |
| More than £20 million | £292,350 | £287,500 |

Carried interest

From April 2026, all carried interest, which is mainly held by individuals engaged in private equity and hedge fund businesses, will be taxed within the income tax framework and subject to class 4 NICs. There will be a 72.5% multiplier applied to qualifying carried interest that is brought within charge. As an interim step, the current two CGT rates for carried interest will both increase to 32% from 6 April 2025. There will be a consultation on introducing further conditions for access to the regime.



Saver

Don't waste your CGT annual allowance. The annual exempt amount for personal capital gains is now £3,000. The new CGT rates mean the exemption could save you up to £720 in tax – don't waste it.

Inheritance tax (IHT) bands

The existing freeze on the IHT nil rate band (£325,000), the residence nil rate band (£175,000) and its associated taper threshold (£2 million) will be extended by two years to 5 April 2030.



IHT business and agricultural reliefs

From 6 April 2026, the current 100% rate of relief will continue for the first £1 million of combined agricultural and business property for individuals and trusts, except for shares designated as 'not listed' on the markets of recognised stock exchanges, such as AIM. The rate of relief will be 50% for such assets above the £1 million threshold and for all 'not listed' shares.

The existing 50% rates of business and agricultural relief will continue where they currently apply (e.g. to farmland let before 1 September 1995) and will not be affected by the new allowance.

For certain trusts that were established before 30 October 2024, the £1 million allowance will apply to each trust. The £1 million allowance will be divided between trusts where a settlor sets up multiple trusts on or after 30 October 2024.

Extension of IHT agricultural property relief to environmental land management

From 6 April 2025, agricultural property relief will be extended to cover land managed under an environmental agreement with, or on behalf of, the UK government, devolved governments, public bodies, local authorities, or approved responsible bodies.

IHT on unused pension fund and death benefits

Unused pension funds and death benefits payable from a pension will be brought into a person's estate for IHT purposes from 6 April 2027.

Stamp duty land tax (SDLT)

From 31 October 2024, the higher rate for additional dwellings SDLT surcharge will be increased from 3% to 5%.

The single rate of SDLT charged on the purchase of dwellings costing more than £500,000 by corporate bodies will also be increased by two percentage points to 17%.

As previously announced, the threshold of the 0% SDLT band for residential property will be cut from £250,000 to £125,000 from 1 April 2025. Between £125,001 and £250,000 a rate of 2% will apply.

The 0% band for first time buyers will be reduced to £300,000 from 1 April 2025 for properties valued up to £500,000.

Welfare and labour markets

National living wage (NLW) and national minimum wage (NMW)

Significant increases to the NLW and NMW were announced on 29 October.

| Rate | Age | £ per hour from 1/4/25 | Increase over 2024/25 |
|-----------------|--------------|------------------------|-----------------------|
| NLW | 21 and above | £12.21 | 6.7% |
| NMW | 18–20 | £10.00 | 16.3% |
| | 16–17 | £7.55 | 18.0% |
| Apprentice rate | All | £7.55 | 18.0% |

Universal credit (UC)

Employment and support allowance claimants are being moved to UC from September 2024 instead of 2028. A new fair repayment rate will cap debt repayments made through UC at 15% of the standard allowance rather than the current 25%. The UC surplus earnings threshold will remain at £2,500 in Great Britain until March 2026.



Saver

Don't ignore UC. The income ceiling for UC now stretches well beyond £70,000 for some couples. UC – even just 1p a month – can unlock other benefits so you should check your eligibility



Benefit upratings

The state pension 'triple lock' will be retained for the duration of this Parliament. The basic and new state pensions will increase by 4.1% from April 2025, in line with earnings growth (including bonuses) to July. The pension credit standard minimum guarantee will also increase by 4.1% from April 2025. From the same date, working age benefits will be increased by 1.7%.

Business taxes

Corporation tax rates

The main rate of corporation tax will remain at 25% and the small profits rate will stay at 19% for the financial year starting 1 April 2025. The government has committed to maintaining full expensing, the annual investment allowance, research and development (R&D) relief rates and the patent box.

Furnished holiday lettings

The specific tax treatment and reporting requirements for furnished holiday lettings (FHL) will end, as previously announced. From 6 April 2025, for income tax and CGT and from 1 April 2025 for corporation tax, FHL income and gains will be taxed in the same way as other property income and gains.



Think ahead

Your business might be entitled to a valuable R&D tax credit – even if it doesn't make a taxable profit. Check out the latest position; you might be surprised what expenditure may now qualify and how much it could be worth to you.

Capital allowances

The 100% first-year allowances for qualifying expenditure on zero-emission cars and for qualifying expenditure on plant or machinery for electric vehicle charge points will be extended to 31 March 2026 for corporation tax and 5 April 2026 for income tax.

The government is exploring extending full expensing to assets bought for leasing or hiring "when fiscal conditions allow". HMRC will continue to work with stakeholders to improve guidance in areas of uncertainty within the capital allowances system.

Business rates

Eligible retail, hospitality and leisure (RHL) properties in England will receive 40% relief on their business rates liability for 2025/26 up to a cash cap for a business of £110,000.

The small business multiplier in England will be frozen at 49.9p. The standard multiplier will be uprated by the September 2024 CPI rate to 55.5p. RHL properties will enjoy permanently lower multipliers from 2026/27 paid for by a higher multiplier for properties with rateable values above £500,000. Further changes to business rates and business rates valuations are under discussion.

Private schools in England will no longer be eligible for charitable rate relief from April 2025, as previously announced. Private schools that are 'wholly or mainly' concerned with providing full-time education to pupils with an education, health and care plan will remain eligible for VAT relief.

Cultural tax reliefs

The rates of theatre tax relief, orchestra tax relief and museums and galleries exhibitions VAT relief will be set at 40% for non-touring productions, and at 45% for touring productions and all orchestra productions from 1 April 2025, as already legislated.

Film tax credit

From April 2025, and as already legislated, UK films with budgets under £15 million and a UK lead writer or director will be able to claim an enhanced 53% rate of audio-visual expenditure credit, known as the independent film tax credit. Expenditure is eligible if it is incurred after 1 April 2024 on films that began principal photography on or after 1 April 2024.

Freeports and investment zones

The freeports and investment zones programmes will continue, including approval of the East Midlands investment zone to support advanced manufacturing and green industries, and the designation of five new customs sites in existing freeports.

Reserved investor fund

The government will proceed with the introduction of the reserved investor fund (contractual scheme).



Alternative finance

Changes to certain alternative finance tax rules for capital gains tax, corporation tax, income tax and ATED from 30 October 2024 will ensure that the tax consequences are the same for those using alternative and conventional financing arrangements across the UK.

Transfer pricing

A consultation in spring 2025 will look at lowering the thresholds for exemption from transfer pricing rules for medium-sized businesses while retaining an exemption for small businesses. The government will consult further in spring 2025 on reforms to the rules on transfer pricing, permanent establishments and diverted profits tax.

OECD Pillar 2

The government will introduce the undertaxed profits rule contained in the Pillar 2 rules. It will take effect for accounting periods beginning on or after 31 December 2024.

Climate change levy (CCL)

The main rates of CCL for gas, electricity and solid fuels will be updated in line with RPI in 2026/27. The reduced rates will remain at an unchanged fixed percentage of the main rate.

Value added tax (VAT)



Think ahead

Make sure you submit your VAT returns and pay any VAT by the due dates to avoid penalties and interest. If you can't pay on time, contact HMRC before the due date to make a time to pay arrangement.

Registration and deregistration

The VAT registration threshold will remain at £90,000 from 1 April 2025. The deregistration threshold will be £88,000.

School fees

All education services and vocational training provided by a private school or connected person in the UK for a charge will be subject to VAT at the standard rate of 20% from 1 January 2025, as previously announced. The charge will also apply to boarding services provided by private schools. Pre-payments of school or boarding services fees on or after 29 July 2024 relating to terms starting after 1 January 2025 will also be subject to VAT at the standard rate. The changes take effect from 30 October 2024.

Tax administration

Making tax digital (MTD) for income tax

MTD for income tax will be extended to sole traders and landlords with income over £20,000. The change will be made by the end of this Parliament (2029), but the precise timing will be set out at a future fiscal event. Currently, MTD will begin from April 2026 for sole traders and landlords with income over £50,000 and April 2027 for those with income over £30,000.

Late payment interest

The interest rate charged by HMRC on unpaid tax liabilities will rise by 1.5 percentage points from 6 April 2025.

Reporting of benefits-in-kind via payroll software

The government has confirmed that the use of payroll software to report and pay tax on benefits-in-kind for income tax and NICs will become mandatory, in phases, from April 2026.

Umbrella companies

Recruitment agencies will be responsible for accounting for PAYE on payments made to workers supplied via umbrella companies from April 2026. Where there is no agency, this responsibility will fall to the end client business.

Car ownership schemes

'Loopholes' will be closed in certain company car ownership arrangements. In these arrangements, an employer or a third party sells a car to an employee, often via a loan with no repayment terms and negligible interest, then buys it back after a short period, avoiding company car tax. The changes will take effect from 6 April 2026.

Liquidations of limited liability partnerships (LLP)

The way capital gains are taxed will be changed when an LLP is liquidated, and assets are disposed of to a contributing member or person connected to them, to close a route used to avoid tax. Changes will have effect from 30 October 2024.

Close company loans to shareholders

A change to the loans to participators regime from 30 October 2024 is aimed at ensuring shareholders cannot extract funds untaxed from close companies.



Employee trusts

Reforms to the taxation of employee ownership trusts and employee benefit trusts from 30 October 2024 will be aimed at preventing opportunities for abuse, while ensuring that the regimes remain focused on encouraging employee ownership and rewarding employees.



Think ahead

Basis period change. The tax year 2024/25 is the first year in which self-employed people's trading years are aligned with tax years. Make sure you are aware how this will affect you and how you can mitigate the impact of a possible acceleration in your tax payments.

Corporate insolvencies

Increased collaboration between HMRC, Companies House and the Insolvency Service will aim to tackle directors using contrived corporate insolvencies and dissolutions ('phoenixism') to evade tax.

Offshore interest

The government is consulting on ways to address the mismatch of information on offshore interest being provided on a calendar year basis, rather than a UK tax year basis. This will include taxing individuals on non-UK interest arising in the year to 31 December that ends in the tax year.

Tax advisers

Tax advisers who interact with HMRC on behalf of clients will have to be registered from April 2026. The government will consult on options to enhance HMRC's powers against tax advisers who facilitate non-compliance.

Charity compliance

Changes to the charity tax rules from April 2026 will aim to ensure that only the intended tax relief is given to charities.

Other tax compliance measures

The government is consulting on a range of issues including how to reform HMRC's correction powers and processes; how HMRC acquires and uses third party data; tackling promoters of marketed tax avoidance; and offshore company tax avoidance. HMRC's counter fraud capability will also be expanded.

National insurance contributions 2025/26

| Class 1 | Employee – Primary | Employer – Secondary |
|--|--------------------|----------------------|
| NICs rate | 8% | 15% |
| No NICs for employees generally on the first | £242 pw | £96 pw |
| No NICs for younger employees/veterans ¹ on the first | £242 pw | £967 pw |
| NICs rate charged up to | £967 pw | No limit |
| 2% NICs on earnings over | £967 pw | N/A |

1. No employer NICs on the first £967pw for employees generally under 21 years, apprentices under 25 years and veterans in first 12 months of civilian employment. No employer NICs on the first £481pw for employees at freeports and investment zones in Great Britain in the first 36 months of employment.

Employment allowance

Per business £10,500

Not available if the sole employee is a director.

| Limits and thresholds | Weekly | Monthly | Annual |
|--|--------|---------|---------|
| Lower earnings limit | £125 | £541 | £6,500 |
| Primary threshold | £242 | £1,048 | £12,570 |
| Secondary threshold | £96 | £416 | £5,000 |
| Upper earnings limit (and upper secondary thresholds for younger/veteran employees and apprentices under 25) | £967 | £4,189 | £50,270 |

Class 1A Employers

On car and fuel benefits and most other taxable benefits provided to employees and directors 15%

Class 2 Self-employed

Flat rate (voluntary) £3.50 pw £182.00 pa
Small profits threshold £6,845 pa

Class 4 Self-employed

On annual profits of £12,570–£50,270 6%
Over £50,270 2%

Voluntary

Class 3 flat rate £17.75 pw £923.00 pa

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