



Budget Highlights

预算案摘要

BUDGET 18 MARCH 2015

预算案 2015 年 3 月 18 日

## Budget highlights

Some of the key points of the Budget are:

- A new Help to Buy ISA will be introduced with the government providing a £50 bonus for every £200 of monthly savings up to a maximum of £3,000 on £12,000 of savings. The aim is to start the scheme from autumn 2015.
- Main corporation tax rate will be reduced to 20% from April 2015.
- Foreign owners of UK residential property face a new capital gains tax (CGT) if they sell after 6 April 2015.
- There will be a cut in the pension lifetime allowance to £1 million from April 2016, together with another set of transitional protection rules.
- The personal allowance will increase to £10,800 in 2016/17 and £11,000 in the following year.
- The higher rate threshold will rise to £42,700 in 2016/17 and £43,300 in 2017/18, the first above-inflation increases in the threshold for seven years.
- The government proposes to abolish self-employed Class 2 national insurance contributions some time in the next parliament.

## 预算案摘要

预算案要点：

- 将出台新的帮助购房个人储蓄账户，首次购房者每月存入£200，政府补贴£50，补贴上限为£3,000。预计 2015 年秋季开始实施。
- 企业税标准税率在 2015/16 财年降低至 20%，与薄利税率一致。
- 海外房地产投资者在 2015 年 4 月 6 日后出售其在英国的房产，将被征收资本益得税。
- 从 2016 年 4 月养老金终身限额将被降至一百万英镑，以及其它一系列交易保障条例。
- 个人收入免征额将在 2016/17 财年增至 £10,800，2017/18 财年增至£11,000。
- 更高税率收入上限将在 2016/17 财年增至£42,700，在 2017/18 财年增至£43,300，这是最近 7 年来第一次高于通货膨胀率的增长。
- 政府提议废除自雇 2 级社会保险，或将从下届政府实行。