

# TA.1

## INCOME TAX PERSONAL ALLOWANCES AND RELIEFS, 1990-91 TO 2018-19

Financial years	Non-aged allowances						Aged allowances				Income limit (3)
	Personal	Married couple's (1)	Blind person's (2)	Dividend	Savings Basic rate	Savings Higher rate	Personal		Married couple's		
							65-74	75+	65-74	75+	
1990-91	3,005	1,720	1,080	-	-	-	3,670	3,820	2,145	2,185	12,300
1991-92	3,295	1,720	1,080	-	-	-	4,020	4,180	2,355	2,395	13,500
1992-93	3,445	1,720	1,080	-	-	-	4,200	4,370	2,465	2,505	14,200
1993-94	3,445	1,720	1,080	-	-	-	4,200	4,370	2,465	2,505	14,200
1994-95	3,445	1,720 (4)	1,200	-	-	-	4,200	4,370	2,665 (4)	2,705 (4)	14,200
1995-96	3,525	1,720 (5)	1,200	-	-	-	4,630	4,800	2,995 (5)	3,035 (5)	14,600
1996-97	3,765	1,790 (5)	1,250	-	-	-	4,910	5,090	3,115 (5)	3,155 (5)	15,200
1997-98	4,045	1,830 (5)	1,280	-	-	-	5,220	5,400	3,185 (5)	3,225 (5)	15,600
1998-99	4,195	1,900 (5)	1,330	-	-	-	5,410	5,600	3,305 (5)	3,345 (5)	16,200
1999-00	4,335	1,970 (6)	1,380	-	-	-	5,720	5,980	5,125 (6)	5,195 (6)	16,800
2000-01	4,385	-	1,400	-	-	-	5,790	6,050	5,185 (6,7)	5,255 (6,7)	17,000
2001-02	4,535	-	1,450	-	-	-	5,990	6,260	5,365 (6,7)	5,435 (6,7)	17,600
2002-03	4,615	-	1,480	-	-	-	6,100	6,370	5,465 (6,7)	5,535 (6,7)	17,900
2003-04	4,615	-	1,510	-	-	-	6,610	6,720	5,565 (6,7)	5,635 (6,7)	18,300
2004-05	4,745	-	1,560	-	-	-	6,830	6,950	5,725 (6,7)	5,795 (6,7)	18,900
2005-06	4,895	-	1,610	-	-	-	7,090	7,220	5,905 (6,7)	5,975 (6,7)	19,500
2006-07	5,035	-	1,660	-	-	-	7,280	7,420	6,065 (6,7)	6,135 (6,7)	20,100
2007-08	5,225	-	1,730	-	-	-	7,550	7,690	6,285 (6,7)	6,365 (6,7)	20,900
2008-09	6,035	-	1,800	-	-	-	9,030	9,180	6,535 (6,7)	6,625 (6,7)	21,800
2009-10	6,475	-	1,890	-	-	-	9,490	9,640	-	6,965 (6,7)	22,900
2010-11	6,475 (8)	-	1,890	-	-	-	9,490	9,640	-	6,965 (6,7)	22,900
2011-12	7,475 (8)	-	1,980	-	-	-	9,940	10,090	-	7,295 (6,7)	24,000
2012-13	8,105 (8)	-	2,100	-	-	-	10,500	10,660	-	7,705 (6,7)	25,400
2013-14	9,440 (8)	-	2,160	-	-	-	10,500 (9)	10,660 (10)	-	7,915 (6,7)	26,100
2014-15	10,000 (8)	-	2,230	-	-	-	10,500 (9)	10,660 (10)	-	8,165 (6,7)	27,000
2015-16	10,600 (8)	-	2,290	-	-	-	-	10,660 (10)	-	8,355 (6,7)	27,700
2016-17	11,000 (8)	-	2,290	5,000 (11)	1,000 (12)	500 (12)	-	-	-	8,355 (6,7)	27,700
2017-18	11,500 (8)	-	2,320	5,000 (11)	1,000 (12)	500 (12)	-	-	-	8,445 (6,7)	28,000
2018-19	11,850 (8)	-	2,390	2,000 (11)	1,000 (12)	500 (12)	-	-	-	8,695 (6,7)	28,900

Table updated April 2018

(1) Given in addition to the personal allowance to married couples. The additional personal allowance and the widow's bereavement allowance have the same value as the married couple's allowance.

(2) Married couples where both spouses are blind get double the single amount.

(3) Where an individual's income exceeds the income limit, their aged personal allowance is reduced by £1 for every £2 above the income limit, potentially down to the non aged allowance level.

(4) Allowance available at a flat rate of 20%.

(5) Allowance available at a flat rate of 15%.

(6) Allowance available at a flat rate of 10%.

(7) At least one of the partners must have been born before 6 April 1935.

(8) The Personal Allowance reduces where an individual's income is above £100,000 - by £1 for every £2 of income above the £100,000 limit. This reduction applies irrespective of age or date of birth.

(9) Available to people born in the period 6 April 1938 to 5 April 1948.

(10) Available to people born on or before 5 April 1938.

(11) The Dividend Allowance, introduced for 2016-17, means that no tax is payable on the first £5,000 of dividend income, irrespective of the total amount of dividend and non-dividend income received.

(12) The Personal Savings Allowance, introduced for 2016-17, provides for an amount of savings income to be received tax-free. The upper bound for the tax-free allowance depends on the top marginal tax rate on an individual's total income; the threshold for higher rate taxpayers is half that for basic rate taxpayers and is set to £0 for additional rate taxpayers. The effect of the Personal Allowance, Starting Rate and Personal Savings Allowance for 2016-17 is that an individual with total taxable income of £17,000 will pay no tax on savings income.