### INCOME TAX PERSONAL ALLOWANCES AND RELIEFS, 1990-91 TO 2019-20

#### Non-aged allowances

<table>
<thead>
<tr>
<th>Financial years</th>
<th>Personal</th>
<th>Married couple's (1)</th>
<th>Blind person's (2)</th>
<th>Dividend</th>
<th>Savings</th>
<th>Basic rate</th>
<th>Higher rate</th>
<th>Savings</th>
<th>Basic rate</th>
<th>Higher rate</th>
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<tbody>
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<td>1990-91</td>
<td>3,005</td>
<td>1,720</td>
<td>1,080</td>
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<tr>
<td>1991-92</td>
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<td>1,720</td>
<td>1,080</td>
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<tr>
<td>1992-93</td>
<td>3,445</td>
<td>1,720</td>
<td>1,080</td>
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<td>1993-94</td>
<td>3,445</td>
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<td>1999-00</td>
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<td>2002-03</td>
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<td>2011-12</td>
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<td>2013-14</td>
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<td>2014-15</td>
<td>10,000 (9)</td>
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<td>2,230</td>
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<tr>
<td>2015-16</td>
<td>10,000 (9)</td>
<td>-</td>
<td>2,230</td>
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<tr>
<td>2016-17</td>
<td>11,000 (9)</td>
<td>-</td>
<td>2,290</td>
<td>5,000 (11)</td>
<td>1,000 (12)</td>
<td>500 (12)</td>
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<tr>
<td>2017-18</td>
<td>11,500 (9)</td>
<td>-</td>
<td>2,320</td>
<td>5,000 (11)</td>
<td>1,000 (12)</td>
<td>500 (12)</td>
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<tr>
<td>2018-19</td>
<td>11,850 (9)</td>
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<td>2,390</td>
<td>2,000 (11)</td>
<td>1,000 (12)</td>
<td>500 (12)</td>
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</tr>
<tr>
<td>2019-20</td>
<td>12,500 (9)</td>
<td>-</td>
<td>2,450</td>
<td>2,000 (11)</td>
<td>1,000 (12)</td>
<td>500 (12)</td>
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</table>

#### Aged allowances

<table>
<thead>
<tr>
<th>Personal</th>
<th>Married couple's</th>
</tr>
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<tbody>
<tr>
<td>Income</td>
<td>limit (3)</td>
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<tr>
<td>65-74</td>
<td>12,300</td>
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<tr>
<td>75+</td>
<td>14,200</td>
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</table>

(1) This was given in addition to the personal allowance to married couples. The additional personal allowance and the widow’s bereavement allowance had the same value as the married couple’s allowance.

(2) Couples where both spouses or partners are severely sight impaired get double the single amount of Blind Person’s Allowance.

(3) Where an individual’s income exceeds the Income limit, their Married Couple’s Allowance is reduced by £1 for every £2 above the Income limit, potentially down to the minimum Married Couples Allowance (£3,450 for 2019-20).

(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) Available to people born on or 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 1935 to 5 April 1948.

(10) 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. The amount was reduced to £2,000 in 2018-19.

(11) 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.

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

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

Table updated April 2019.