



## About this form

Marriage Allowance lets you transfer 10% of your Personal Allowance to your husband, wife, or civil partner.

It's quick and easy to apply online, go to [www.gov.uk](http://www.gov.uk) and search for 'Marriage Allowance'. However, if you cannot apply online, please fill in this form. For notes on how to complete this form, please read the What to do now section on page 3.

## How to check if you can apply

You can benefit from Marriage Allowance if all these apply:

- you're married or in a civil partnership
- you do not pay Income Tax, for example, your income is below your Personal Allowance - for more information on Personal Allowance, go to [www.gov.uk](http://www.gov.uk) and search for 'Personal Allowance'
- your partner pays Income Tax at the basic rate, or the starter, basic or intermediate rate if they're a Scottish taxpayer

You cannot claim Marriage Allowance if you're living together and you're not married or in a civil partnership.

To check whether you're eligible and how much you could save, go to [www.gov.uk](http://www.gov.uk) and search 'Marriage Allowance'.

If you or your partner were born before 6 April 1935, you might benefit more as a couple by applying for Married Couple's Allowance instead. You cannot get Marriage Allowance and Married Couple's Allowance at the same time. For more information, go to [www.gov.uk](http://www.gov.uk) and search for 'Married Couple's Allowance'.

## How Marriage Allowance works

We'll backdate your Marriage Allowance to the start of the tax year (6 April).

10% of your Personal Allowance will then transfer automatically to your partner every year until you cancel Marriage Allowance.

You must cancel Marriage Allowance if your circumstances change and you're no longer eligible - for example, if your income changes or your relationship ends. Go to [www.gov.uk](http://www.gov.uk) and search for 'Marriage Allowance circumstances change'.

## Backdating your claim

You can backdate your claim for up to 4 tax years that you were eligible for Marriage Allowance. Your partner's tax bill will be reduced for the years you're backdating.

---

## 1 Lower earner (transferor details)

|                                                                                                                                                                         |                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Surname or family name</b>                                                                                                                                           | <b>Date of marriage or civil partnership</b> DD MM YYYY                                                                                                                 |
| <input type="text"/>                                                                                                                                                    | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <b>First names</b>                                                                                                                                                      | <b>Address</b>                                                                                                                                                          |
| <input type="text"/>                                                                                                                                                    | <input type="text"/>                                                                                                                                                    |
| <b>National Insurance number</b>                                                                                                                                        | <input type="text"/>                                                                                                                                                    |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                                                                                                                                    |
| <b>Date of birth</b> DD MM YYYY                                                                                                                                         | <input type="text"/>                                                                                                                                                    |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <b>Postcode</b>                                                                                                                                                         |
|                                                                                                                                                                         | <input type="text"/>                                                                                                                                                    |

## 2 Higher earner (recipient details)

|                        |                                                                                                                                                                         |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Surname or family name | National Insurance number                                                                                                                                               |
| <input type="text"/>   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| First names            | Date of birth DD MM YYYY                                                                                                                                                |
| <input type="text"/>   | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

## 3 Tax years you want to claim for

You can claim for the current tax year and up to the last 4 tax years. Please check to make sure you meet the eligibility criteria for each year. Any years you do not wish to claim for, please leave blank.

|                                                                                                                                  |                                                                                                                               |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>Tax year (6 April to 5 April)</b>                                                                                             | <b>Declaration</b>                                                                                                            |
| Example: 2023 to 24                                                                                                              | I (lower earner) want to transfer 10% of my Personal Tax Allowance to my partner.                                             |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> | <b>Signature</b>                                                                                                              |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> | <input type="text"/>                                                                                                          |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> | <b>Date</b> DD MM YYYY                                                                                                        |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> |                                                                                                                               |

## 4 Higher earner (recipient) to complete

If you are entitled to a refund, payments can be made to you or someone on your behalf - known as a nominee.

**Only complete this section if you want the refund to go to a nominee on your behalf.**

Nominees who are professionals charging a fee for their services will need to:

- be registered on HMRC Agent Services Account (ASA) and provide their Agent Reference Number (ARN)
- make sure that the name provided below matches their registered business name on ASA to receive the refund

**All other nominees do not need to provide an ARN, please just provide the name, full address, reference and sign and date below.**

|                                                                                                                                                                         |                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Are you nominating a professional acting on your behalf that charges a fee for their services?</b>                                                                   | <b>Nominee's address</b>                                                                                                                                                |
| Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                                                                | <input type="text"/>                                                                                                                                                    |
| <b>Nominee's Agent Reference Number</b>                                                                                                                                 | <input type="text"/>                                                                                                                                                    |
| Letter Numbers                                                                                                                                                          | <input type="text"/>                                                                                                                                                    |
| <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | <input type="text"/>                                                                                                                                                    |
| <b>Nominee's name</b>                                                                                                                                                   | <b>Nominee's postcode</b>                                                                                                                                               |
| <input type="text"/>                                                                                                                                                    | <input type="text"/>                                                                                                                                                    |
| <b>Nominee customer reference, if appropriate</b><br>(If your nominee has an internal reference, enter it here. This cannot be a National Insurance Number)             | <b>Signature of the higher earner (recipient)</b>                                                                                                                       |
| <input type="text"/>                                                                                                                                                    | <input type="text"/>                                                                                                                                                    |
|                                                                                                                                                                         | <b>Date</b> DD MM YYYY                                                                                                                                                  |
|                                                                                                                                                                         | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

---

## If your partner has died

If your partner has died within the last 4 tax years, you can still claim – call us on 0300 200 3300. If your partner was the lower earner, the person responsible for managing their tax affairs will need to call us.

---

## What to do now

Do not send any additional paperwork with this form. We advise you to keep a copy of this form for your own records. We may need to write to you for more information to support your claim.

Before sending us this form, please make sure:

- the lower earner has completed parts 1, 2 and 3 and signed and dated the declaration at part 3
- the higher earner (recipient) has only completed, signed and dated the declaration at part 4, if repayment is to be made to a nominee or third party. Please note nominees who are professionals charging a fee for their services will need to use an advanced electronic signature service to obtain the higher earner's signature. Handwritten (wet) signatures will only be accepted if the taxpayer is determined to be digitally excluded by HMRC before signing the nomination. All other nominees do not need to use an advance electronic signature.

Send the completed form to:

Pay As You Earn and Self Assessment  
HM Revenue and Customs  
BX9 1AS

---

## How we use your information

HM Revenue and Customs (HMRC) is a Data Controller under the Data Protection Act 2018. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We'll not give information to anyone outside HMRC unless the law permits us to do so. For more information, go to [www.gov.uk](http://www.gov.uk) and look for Data Protection Act within the Search facility.

---

## HMRC Charter

The HMRC Charter defines the service and standard of behaviour that customers should expect when interacting with us. For more information, go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)