

*These notes refer to the Finance Act 2015 (c.11)  
which received Royal Assent on 26 March 2015*

# **FINANCE ACT 2015**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 2: Limits and Allowances for 2015-16***

##### **Summary**

1. This section sets the amount of blind person's allowance, the minimum amount of married couple's allowance and married couple's allowance for 2015-16. It also sets the income limits, above which the higher personal allowance for those born before 6 April 1938 begin and the married couple's allowance begin to be withdrawn.