
STATUTORY INSTRUMENTS

2007 No. 3481

The Income Tax (Indexation) (No. 2) Order 2007

Indexed amounts for the tax year 2008-09

2.—(1) The amounts specified in the provisions listed in subsection (1) of section 57 (indexation of allowances) are replaced for the tax year 2008-09 with the amounts specified in paragraphs (2) to (9) below.

(2) The amount specified in section 35 (personal allowance for those aged under 65) is £5,435.

(3) The amount specified in section 36(1) (personal allowance for those aged 65 to 74) is £7,850.

(4) The amount specified in section 37(1) (personal allowance for those aged 75 and over) is £8,000.

(5) The amount specified in section 38(1) (blind person's allowance) is £1,800.

(6) The amount specified in section 43 (tax reductions for married couples and civil partners: the minimum amount) is £2,540.

(7) The amounts specified in section 45 (marriages before 5 December 2005) are—

(a) in subsection (3)(a) (married couple's allowance: one spouse aged 75 or over) £6,625, and

(b) in subsection (3)(b) (married couple's allowance: one spouse aged less than 75 and born before 6 April 1935) £6,535.

(8) The amounts specified in section 46 (marriages and civil partnerships on or after 5 December 2005) are—

(a) in subsection (3)(a) (married couple's allowance: one spouse or civil partner aged 75 or over) £6,625, and

(b) in subsection (3)(b) (married couple's allowance: one spouse or civil partner aged less than 75 and born before 6 April 1935) £6,535.

(9) The amount specified in each of sections 36(2), 37(2), 45(4) and 46(4) (adjusted net income limit) is £21,800.