

---

STATUTORY INSTRUMENTS

---

**2016 No. 1175**

**The Income Tax (Indexation) Order 2016**

**Indexation of allowances for the tax year 2017-18**

2. For the tax year 2017-18—
- (a) the amount specified in section 38(1)(1) (blind person's allowance) is replaced with "£2,320";
  - (b) the amount specified in section 43(2) (tax reductions for married couples and civil partners: the minimum amount) is replaced with "£3,260";
  - (c) the amount specified in section 45(3)(a)(3) (married couple's allowance: marriages before 5 December 2005) is replaced with "£8,445";
  - (d) the amount specified in section 46(3)(a)(4) (married couple's allowance: marriages and civil partnerships on or after 5 December 2005) is replaced with "£8,445";
  - (e) the amounts specified in sections 45(4) and 46(4)(5) (adjusted net income limit) are replaced with "£28,000".

- 
- (1) The amount specified in section 38(1) was last substituted by section 2(1) of FA 2015.
  - (2) The amount specified in section 43 was last substituted by section 2(1) of FA 2015.
  - (3) Section 45(3) was amended by Part 10 of Schedule 1 to the SLRA 2013. The amount specified in section 45(3)(a) was last substituted by section 2(1) of FA 2015.
  - (4) Section 46(3) was amended by Part 10 of Schedule 1 to the SLRA 2013. The amount specified in section 46(3)(a) was last substituted by section 2(1) of FA 2015.
  - (5) Section 45(4) was amended by section 5(6) of FA 2015. Section 46(4) was amended by section 5(7) of FA 2015. The amounts specified in sections 45(4) and 46(4) were last substituted by section 2(1) of FA 2015.