
STATUTORY INSTRUMENTS

2020 No. 343

The Income Tax (Indexation) Order 2020

Indexation of allowances for the tax year 2020-21

2. For the tax year 2020-21—
- (a) the amount specified in section 38(1)(1) (blind person's allowance) is replaced with "£2,500";
 - (b) the amount specified in section 43(2) (tax reductions for married couples and civil partners: the minimum amount) is replaced with "£3,510";
 - (c) the amount specified in section 45(3)(a)(3) (married couple's allowance: marriages before 5 December 2005) is replaced with "£9,075";
 - (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 "£9,075";
 - (e) the amount specified in sections 45(4) and 46(4)(5) (married couple's allowance: adjusted net income limit) is replaced with "£30,200".

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- (1) The amount specified in section 38(1) was last substituted by [S.I. 2018/1150](#).
 - (2) The amount specified in section 43 was last substituted by of [S.I. 2018/1150](#).
 - (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 [S.I. 2018/1150](#).
 - (4) Section 46(3) was amended by Part 10 of Schedule 1 to SLRA 2013. The amount specified in section 46(3)(a) was last substituted by [S.I. 2018/1150](#).
 - (5) Section 45(4) was amended by section 2(6) of FA 2014 with effect for the tax year 2015-16 and subsequent tax years, and by section 5(6) of FA 2015 with effect for the tax year 2016-17 and subsequent tax years. Section 46(4) was amended by section 2(7) of FA 2014 with effect for the tax year 2015-16 and subsequent tax years, and by section 5(7) of FA 2015 with effect for the tax year 2016-17 and subsequent tax years. The amounts specified in sections 45(4) and 46(4) were last substituted by [S.I. 2018/1150](#).