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## STATUTORY INSTRUMENTS

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# 2021 No. 111

## The Income Tax (Indexation) Order 2021

### Indexation of allowances for the tax year 2021-22

3. For the tax year 2021-22—

- (a) the amount specified in section 35(1)(1) (personal allowance) is replaced with “£12,570”;
- (b) the amount specified in section 38(1)(2) (blind person’s allowance) is replaced with “£2,520”;
- (c) the amount specified in section 43(3) (tax reductions for married couples and civil partners: the minimum amount) is replaced with “£3,530”;
- (d) the amount specified in section 45(3)(a)(4) (married couple’s allowance: marriages before 5 December 2005) is replaced with “£9,125”;
- (e) the amount specified in section 46(3)(a)(5) (married couple’s allowance: marriages and civil partnerships on or after 5 December 2005) is replaced with “£9,125”; and
- (f) the amount specified in sections 45(4) and 46(4)(6) (married couple’s allowance: adjusted net income limit) is replaced with “£30,400”.

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(1) Section 35(1) was renumbered by section 4(1) of FA 2009 and amended by section 5(4) of FA 2015. The amount specified in section 35(1) was last substituted by section 5(2) of FA 2019.

(2) The amount specified in section 38(1) was last substituted by article 2(a) of [S.I. 2020/343](#).

(3) The amount specified in section 43 was last substituted by article 2(b) of [S.I. 2020/343](#).

(4) Section 45(3) was amended by Part 10 of Schedule 1 to SLRA 2013. The amount specified in section 45(3)(a) was last substituted by article 2(c) of [S.I. 2020/343](#).

(5) 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 article 2(d) of [S.I. 2020/343](#).

(6) Section 45(4) was amended by section 5(6) of FA 2015. The amount specified in section 45(4) was last substituted by article 2(e) of [S.I. 2020/343](#). Section 46(4) was amended by section 5(7) of FA 2015. The amount specified in section 46(4) was last substituted by article 2(e) of [S.I. 2020/343](#).