
STATUTORY INSTRUMENTS

2024 No. 84

The Income Tax (Indexation of Blind Person's Allowance and Married Couple's Allowance) Order 2024

Indexation of allowances for the tax year 2024-25

2. For the tax year 2024-25—
- (a) the amount specified in section 38(1)(1) (blind person's allowance) is replaced with "£3,070";
 - (b) the amount specified in section 43(2) (tax reductions for married couples and civil partners: persons born before 6 April 1935: meaning of "the minimum amount") is replaced with "£4,280";
 - (c) the amount specified in section 45(3)(a)(3) (married couple's allowance: marriages before 5 December 2005) is replaced with "£11,080";
 - (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 "£11,080"; and
 - (e) the amounts specified in sections 45(4)(5) and 46(4)(6) (married couple's allowance: adjusted net income limit) are replaced with "£37,000".

-
- (1) The amount specified in section 38(1) was last substituted by article 2(a) of [S.I. 2023/36](#).
 - (2) The amount specified in section 43 was last substituted by article 2(b) of [S.I. 2023/36](#).
 - (3) Section 45(3) was amended by Part 10 of Schedule 1 to SLRA 2013 and regulation 45(4)(c) of [S.I. 2020/1143](#). The amount specified in section 45(3)(a) was last substituted by article 2(c) of [S.I. 2023/36](#).
 - (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 article 2(d) of [S.I. 2023/36](#).
 - (5) 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. 2023/36](#).
 - (6) 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. 2023/36](#).