
STATUTORY INSTRUMENTS

2010 No. 2879

The Income Tax (Indexation) Order 2010

Indexation of allowances for the tax year 2011–12

4. For the tax year 2011–12—
- (a) the amount specified in section 35(1) (personal allowance for those aged under 65)(**1**) is replaced with “£6,785”;
 - (b) the amount specified in section 36(1) (personal allowance for those aged 65 to 74)(**2**) is replaced with “£9,940”;
 - (c) the amount specified in section 37(1) (personal allowance for those aged 75 and over)(**3**) is replaced with “£10,090”;
 - (d) the amount specified in section 38(1) (blind person’s allowance)(**4**) is replaced with “£1,980”;
 - (e) the amount specified in section 43 (tax reductions for married couples and civil partners: the minimum amount)(**5**) is replaced with “£2,800”;
 - (f) in section 45 (marriages before 5th December 2005)—
 - (i) the amount specified in subsection (3)(a) (married couple’s allowance: one spouse aged 75 or over and born before 6th April 1935)(**6**) is replaced with “£7,295”;
 - (ii) the amount specified in subsection (3)(b) (married couple’s allowance: one spouse aged less than 75 and born before 6th April 1935)(**7**) is replaced with “£7,185”;
 - (g) in section 46 (marriages and civil partnerships on or after 5th December 2005)—
 - (i) the amount specified in subsection (3)(a) (married couple’s allowance: one spouse or civil partner aged 75 or over and born before 6th April 1935)(**8**) is replaced with “£7,295”;
 - (ii) the amount specified in subsection (3)(b) (married couple’s allowance: one spouse or civil partner aged less than 75 and born before 6th April 1935)(**9**) is replaced with “£7,185”;
 - (h) the amount specified in each of sections 36(2)(**10**), 37(2)(**11**), 45(4) and 46(4) (adjusted net income limit)(**12**) is replaced with “£24,000”.

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- (1) Section 35(1) was last amended by section 4(1) of FA 2009. The amount specified in section 35(1) was substituted by section 3(1) FA 2009. See also section 1(3) of FA 2010.
- (2) The amount specified in section 36(1) was substituted by article 4(b) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (3) The amount specified in section 37(1) was substituted by article 4(c) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (4) The amount specified in section 38(1) was substituted by article 4(d) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (5) The amount specified in section 43 was substituted by article 4(e) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (6) The amount specified in section 45(3)(a) was substituted by article 4(f)(i) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (7) The amount specified in section 45(3)(b) was substituted by article 4(f)(ii) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (8) The amount specified in section 46(3)(a) was substituted by article 4(g)(i) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (9) The amount specified in section 46(3)(b) was substituted by article 4(g)(ii) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.
- (10) Section 36(2) was last amended by section 4(2) of FA 2009. See also section 1(3) of FA 2010.
- (11) Section 37(2) was last amended by section 4(2) of FA 2009. See also section 1(3) of FA 2010.
- (12) The amount specified in all of the provisions in this paragraph was substituted by article 4(h) of [S.I. 2008/3023](#). See also section 1(3) of FA 2010.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.
