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STATUTORY INSTRUMENTS

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**2012 No. 3047**

**The Income Tax (Indexation) Order 2012**

**Indexation of allowances for the tax year 2013-14**

3. For the tax year 2013-14—
- (a) the amount specified in section 35(1) (personal allowance for people born after 5 April 1948)(1) is replaced with “£8,325”;
  - (b) the amount specified in section 38(1) (blind person’s allowance)(2) is replaced with “£2,160”;
  - (c) the amount specified in section 43 (tax reductions for married couples and civil partners: the minimum amount)(3) is replaced with “£3,040”;
  - (d) in section 45 (marriages before 5 December 2005: married couple’s allowance)—
    - (i) the amount specified in subsection (3)(a)(4) is replaced with “£7,915”;
    - (ii) the amount specified in subsection (3)(b)(5) is replaced with “£7,805”;
  - (e) in section 46 (marriages and civil partnerships on or after 5 December 2005: married couple’s allowance)—
    - (i) the amount specified in subsection (3)(a)(6) is replaced with “£7,915”;
    - (ii) the amount specified in subsection (3)(b)(7) is replaced with “£7,805”;
  - (f) the amount specified in each of sections 36(2), 37(2), 45(4) and 46(4) (adjusted net income limit)(8) is replaced with “£26,100”.

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(1) Section 35 was amended by section 4(1) of FA 2009 and section 4(2) of FA 2012. The amount specified in section 35(1) was last substituted by section 3(1) of FA 2012.

(2) The amount specified in section 38(1) was last substituted by article 3(d) of [S.I. 2011/2926](#).

(3) The amount specified in section 43 was last substituted by article 3(e) of [S.I. 2011/2926](#).

(4) The amount specified in section 45(3)(a) was last substituted by article 3(f)(i) of [S.I. 2011/2926](#).

(5) The amount specified in section 45(3)(b) was last substituted by article 3(f)(ii) of [S.I. 2011/2926](#).

(6) The amount specified in section 46(3)(a) was last substituted by article 3(g)(i) of [S.I. 2011/2926](#).

(7) The amount specified in section 46(3)(b) was last substituted by article 3(g)(ii) of [S.I. 2011/2926](#).

(8) Subsection 36(2) was amended by section 4(2) of FA 2009 and section 4(3) of FA 2012. Section 37(2) was amended by section 4(2) of FA 2009 and section 4(4) of FA 2012. The amount specified in each of the provisions of this subparagraph was last substituted by article 3(h) of [S.I. 2011/2926](#).