
STATUTORY INSTRUMENTS

2014 No. 3273

The Income Tax (Indexation) Order 2014

Indexation of allowances for the tax year 2015-16

2. For the tax year 2015-16—
- (a) the amount specified in section 38(1)(1) (blind person's allowance) is replaced with "£2,260";
 - (b) the amount specified in section 43(2) (tax reductions for married couples and civil partners: the minimum amount) is replaced with "£3,180";
 - (c) the amount specified in section 45(3)(a)(3) (married couple's allowance: marriages before 5th December 2005) is replaced with "£8,275";
 - (d) the amount specified in section 46(3)(a)(4) (married couple's allowance: marriages and civil partnerships on or after 5th December 2005) is replaced with "£8,275";
 - (e) the amounts specified in sections 37(2), 45(4) and 46(4)(5) (adjusted net income limit) is replaced with "£27,400".

(1) The amount specified in section 38(1) was last substituted by article 3(b) of [S.I. 2013/3088](#).
(2) The amount specified in section 43 was last substituted by article 3(c) of [S.I. 2013/3088](#).
(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 article 3(d) of [S.I. 2013/3088](#).
(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 3(e) of [S.I. 2013/3088](#).
(5) Section 37(2) was amended by section 4(2) of FA 2009 and section 4(1) and (4) of FA 2012. Section 45(4) was amended by section 2(6) of FA 2014. Section 46(4) was amended by section 2(7) of FA 2014. The amounts specified in each of the provisions amended by this subparagraph were last substituted by article 3(f) of [S.I. 2013/3088](#).