

2023 No. 36

INCOME TAX

The Income Tax (Indexation of Blind Person's Allowance and Married Couple's Allowance) Order 2023

Made - - - -

16th January 2023

The Treasury, in exercise of the powers conferred by section 57(6) of the Income Tax Act 2007(a), make the following Order.

Citation and Interpretation

1.—(1) This Order may be cited as the Income Tax (Indexation of Blind Person's Allowance and Married Couple's Allowance) Order 2023.

(2) In this Order, references to sections are references to sections of the Income Tax Act 2007.

Indexation of allowances for the tax year 2023-24

2. For the tax year 2023-24—

- (a) the amount specified in section 38(1)(b) (blind person's allowance) is replaced with "£2,870";
- (b) the amount specified in section 43(c) (tax reductions for married couples and civil partners: persons born before 6 April 1935: meaning of "the minimum amount") is replaced with "£4,010";
- (c) the amount specified in section 45(3)(a)(d) (married couple's allowance: marriages before 5 December 2005) is replaced with "£10,375";
- (d) the amount specified in section 46(3)(a)(e) (married couple's allowance: marriages and civil partnerships on or after 5 December 2005) is replaced with "£10,375"; and
- (e) the amounts specified in sections 45(4)(f) and 46(4)(g) (married couple's allowance: adjusted net income limit) are replaced with "£34,600".

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- (a) 2007 c. 3; Section 57 was amended by section 4(3) of the Finance Act 2009 (c. 10), section 4(6) of the Finance Act 2012 (c. 14), Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c. 2) ("SLRA 2013"), sections 2(8) and 4(3) of Finance Act 2014 (c. 26), section 5(10) of the Finance Act 2015 (c. 11) ("FA 2015"), section 3(2) of the Finance (No. 2) Act 2015 (c. 33) and section 5(4) of the Finance Act 2019 (c. 1).
 - (b) The amount specified in section 38(1) was last substituted by article 2(a) of S.I. 2021/1421.
 - (c) The amount specified in section 43 was last substituted by article 2(b) of S.I. 2021/1421.
 - (d) 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. 2021/1421.
 - (e) Section 46(3) was amended and 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. 2021/1421.
 - (f) 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. 2021/1421.
 - (g) 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. 2021/1421.

*Nigel Huddleston
Steve Double*

16th January 2023

Two of the Lords Commissioners of His Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order fulfils the indexation requirements in section 57 (indexation of allowances) of the Income Tax Act 2007 (c. 3) in respect of blind person's allowance and married couple's allowance, which are increased by reference to the Consumer Price Index. This increase has effect for the 2023-24 tax year.

This Order does not provide for the indexation of the basic rate limit or the personal allowance, which have been specified by section 5 of the Finance Act 2021 (c. 26) for the 2022-23 to 2027-28 tax years.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and relates to a predetermined indexation formula.

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