

<b>Income tax reliefs</b>	<b>2020-21</b>	<b>2019-20</b>	<b>2018-19</b>	<b>2017-18</b>	<b>2016-17</b>	<b>2015-16</b>	<b>2014-15</b>	<b>2013-14</b>	<b>2012-13</b>
<b>Personal allowance</b>									
aged under 65									£8,105
aged 65 - 74									£10,500
aged 75 and over									£10,660
those born after 5 April 1948	£12,500	£12,500	£11,850	£11,500	£11,000	£10,600	£10,000	£9,440	
those born between 6 April 1938 and 5 April 1948	£12,500	£12,500	£11,850	£11,500	£11,000	£10,600	£10,500	£10,500	
those born after 6 April 1938	£12,500	£12,500	£11,850	£11,500	£11,000	£10,660	£10,660	£10,600	
Personal allowance income limit									
reduced by £1 for every £2 over	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000	£100,000
<b>Transferable personal allowance (see below)</b>	£1,250	£1,250	£1,185	£1,150	£1,100	£1,060	£0	£0	£0
Age allowance income limit:									
reduced by £1 for every £2 over	£30,200	£29,600	£28,900	£28,000	£27,700	£27,700	£27,000	£26,100	£25,400
minimum where limit exceeded	£12,000	£12,000	£11,850	£11,500	£11,000	£10,600	£10,000	£9,440	£8,105
<b>Married couple's allowance</b>									
(restricted to 10% relief)									
either partner aged 75 or over and born before 6 April 1935									
Maximum	£9,075	£8,915	£8,695	£8,445	£8,355	£8,355	£8,165	£7,915	£7,705
Minimum	£3,510	£3,450	£3,360	£3,260	£3,220	£3,220	£3,140		
<b>Age allowance income limit:</b>									
reduced by £1 for every £2 over	n/a	n/a	n/a	n/a	n/a	£27,700	£27,000	£26,100	£25,400
minimum where limit exceeded	n/a	n/a	n/a	n/a	n/a	£3,220	£3,140	£3,040	£2,960
<b>Rent a room relief</b>	£7,500	£7,500	£7,500	£7,500	£7,500	£4,250	£4,250	£4,250	£4,250
<b>Blind person's allowance</b>	£2,500	£2,450	£2,390	£2,320	£2,290	£2,290	£2,230	£2,160	£2,100

#### **Transferable personal allowance**

Where a spouse or civil partner is not liable to income tax above the basic rate, they may transfer 10% of their personal allowance, if unused, to their spouse or civil partner. The recipient must not be a higher rate tax payer. Claimants have four years to make the election.