

## INCOME TAX RATES AND ALLOWANCES

TAX YEAR	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
<b>LOWER RATE</b>	10%	10%	10%	10%	10%	10%	10%
Single person	First £10,500	First £10,500	First £10,500	First £10,500	First £8,500	First £6,500	First £6,500
Jointly assessed couples	First £21,000	First £21,000	First £21,000	First £21,000	First £17,000	First £13,000	First £13,000
<b>HIGHER RATE</b>	20%	20%	20%	20%	20%	20%	20%
<b>NON-RESIDENT RATE</b>	20%	20%	20%	20%	20%	20%	20%
<b>ALLOWANCES</b>							
Single person	9,300	9,300	9,500	9,500	10,500	12,500	13,250
Jointly assessed couples	18,600	18,600	19,000	19,000	21,000	25,000	26,500
Single parent addition	6,400	6,400	6,400	6,400	6,400	6,400	6,400
Blind person	2,900	2,900	2,900	2,900	2,900	2,900	2,900
Disabled person	2,900	2,900	2,900	2,900	2,900	2,900	2,900
Age allowance	2,020	2,020	1,000	1,000	1,000	0	0