2018/19 TAX DATA

Main income tax allowances

Main personal allowances and reliefs		**2018/19**	**2017/18**
Personal allowance [1]		**£11,850**	£11,500
Marriage / civil partner's transferable allowance		**£1,190**	£1,150
Married couple's / civil partner's allowance at 10% [2] (if at least one born before 6/4/35)	maximum	**£8,695**	£8,445
	minimum	**£3,360**	£3,260
Blind person's allowance		**£2,390**	£2,320
Rent-a-room relief tax-free income		**£7,500**	£7,500
Property allowance and Trading allowance (each)		**£1,000**	£1,000

[1] Personal allowance reduced by £1 for every £2 of adjusted net income over £100,000
[2] Married couple's allowance reduced by £1 for every £2 of adjusted net income over £28,900 (£28,000 for 2017/18), until minimum reached

High Income Child Benefit charge 1% of benefit per £100 of adjusted net income of £50,000 – £60,000

Income tax rates and bands

UK excluding Scottish taxpayers' non-savings income	**2018/19**	**2017/18**
20% basic rate on income up to:	**£34,500**	£33,500
40% higher rate on income over:	**£34,500**	£33,500
45% additional rate on income over:	**£150,000**	£150,000

All UK taxpayers	**2018/19**	**2017/18**
Starting rate at 0% on savings income up to[3]	**£5,000**	£5,000
Savings allowance at 0% tax rate:		
• Basic rate taxpayer	**£1,000**	£1,000
• Higher rate taxpayer	**£500**	£500
• Additional rate taxpayer	**£0**	£0
Dividend allowance at 0% tax – all individuals	**£2,000**	£5,000
Tax rates on dividend income:		
• Basic rate	**7.5%**	7.5%
• Higher rate	**32.5%**	32.5%
• Additional rate	**38.1%**	38.1%

[3] Not available if taxable non-savings income exceeds the starting rate band