

## Income Tax Rates (Updated 20.05.08)

2008/09		2007/08	
Band £	Rate %	Band £	Rate %
0 - 2,320	10*	0 - 2,230	10
2,321 - 36,000	20 **	2,231 - 34,600	22 **
Over 36,000	40 ***	Over 34,600	40 ***

\* Only applicable to dividends and savings income.

\*\* Except dividends (10%) and, in 2007/08, savings income (20%).

\*\*\*Except dividends (32.5%)

Other income taxed first, then savings income and finally dividends.

## Income Tax Relief

		2008/09 £	2007/08 £
Personal allowance	- under 65	5,435	5,225
	- 65 - 74 *	9,030	7,550
	- 75 and over *	9,180	7,690
Married couple's allowance (relief at 10%)	- aged less than 75 and born before 6.4.35 *	6,535	6,285
	- 75 and over*	6,625	6,365
	- minimum amount	2,540	2,440
* Age allowance income limit (reduce age allowance by £1 for every £2 of excess income over £21,800)		21,800	20,900
Blind person's allowance		1,800	1,730