

TA.1 - Income Tax Personal Allowances and Reliefs, 1973-74 to 1989-90

Financial years	Non-aged allowances			Aged allowances						
	Single (1)	Married (2, 3)	Blind (4)	Single 65-74	75-79	80+	Married (2) 65-74	75-79	80+	Income limit (5)
1973-74	595	775	130	-	-	-	-	-	-	-
1974-75	625	865	130	-	-	-	-	-	-	-
1975-76	675	955	180	950	950	950	1,425	1,425	1,425	3,000
1976-77	735	1,085	180	1,010	1,010	1,010	1,555	1,555	1,555	3,250
1977-78	945	1,455	180	1,250	1,250	1,250	1,975	1,975	1,975	3,500
1978-79	985	1,535	180	1,300	1,300	1,300	2,075	2,075	2,075	4,000
1979-80	1,165	1,815	180	1,540	1,540	1,540	2,455	2,455	2,455	5,000
1980-81	1,375	2,145	180	1,820	1,820	1,820	2,895	2,895	2,895	5,900
1981-82	1,375	2,145	360	1,820	1,820	1,820	2,895	2,895	2,895	5,900
1982-83	1,565	2,445	360	2,070	2,070	2,070	3,295	3,295	3,295	6,700
1983-84	1,785	2,795	360	2,360	2,360	2,360	3,755	3,755	3,755	7,600
1984-85	2,005	3,155	360	2,490	2,490	2,490	3,955	3,955	3,955	8,100
1985-86	2,205	3,455	360	2,690	2,690	2,690	4,255	4,255	4,255	8,800
1986-87	2,335	3,655	360	2,850	2,850	2,850	4,505	4,505	4,505	9,400
1987-88	2,425	3,795	540	2,960	2,960	3,070	4,675	4,675	4,845	9,800
1988-89	2,605	4,095	540	3,180	3,180	3,310	5,035	5,035	5,205	10,600
1989-90	2,785	4,375	540	3,400	3,540	3,540	5,385	5,565	5,565	11,400

Footnotes

General notes on personal allowances follow appendix TA.2

(1) Same value as the wife's earned income limit.

(2) Given instead of the single allowance to married men.

(3) The additional personal allowance and the widow's bereavement allowance have the same additional value as the married allowance over the single allowance.

(4) Given in addition to the single person's or married man's allowance. Married couples where both spouses are blind get double the single amount.

(5) From 1975-76 to 1988-89, the marginal fraction was 2/3. It was then 1/2 for 1989-90. See general note 3.