

## Table A Allowances and Reliefs

	2009/10	2008/09
<b>Allowed at all rates of income tax</b>		
Personal Allowance	£6,475	£6,035
Personal Allowance (65 - 74)	£9,490	£9,030
Personal Allowance (75 and over)	£9,640	£9,180
Blind Person's Allowance	£1,890	£1,800
<b>Allowed only at 10%</b>		
Minimum amount of Married Couples/Civil Partners Allowance	£2,670	£2,540
Married Couple's Allowance (65 - 74)*+	£6,965	£6,535
Married Couple's Allowance (75 and over)*+	£6,965	£6,625
Income limit for age-related allowances	£22,900	£21,800

+only available where at least one spouse/civil partner was born before 6 April 1935

\*Age allowances are reduced £1 for every £2 by which income exceeds the income limit. However they will never be less than the basic Personal Allowance or minimum amount of Married Couple's Allowance.

Bands	2009/10	2008/09
Starting rate of 10% on first	£2,440	£2,320
Income to which starting rate applies (excluding dividends)	Savings	Savings
Basic rate on earned, pensions and property income	20%	20%
Basic rate on savings income	20%	20%
Higher rate of 40% on income over	£37,400	£34,800
On Dividend income		
Taxable income up to basic rate limit	10%	10%
Taxable income above basic rate limit	32.5%	32.5%

From 6 April 2010 there will be a 50% tax rate on income over £150,000 and a gradual loss of personal allowances on income over £100,000.

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