

## Harris Stewart

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### Rates and Allowances - Income Tax

Income tax allowances	2008-09 (£)	2009-10 (£)
Personal allowance	6,035	6,475
Personal allowance for people aged 65-74	9,030	9,490
Personal allowance for people aged 75 and over	9,180	9,640
Income limit for age-related allowances	21,800	22,900
Married couple's allowance for people born before 6 April 1935	6,536	6,865
Married couple's allowance - aged 75 or more	6,625	6,965
Minimum amount of married couple's allowance	2,540	2,670
Blind person's allowance	1,800	1,890

**Note** - Rate of relief for the continuing married couple's allowance relief for people born before 6 April 1935 is 10%

Taxable Bands	2008-09 (£)	2009-10 (£)
Starting rate 10%*	0 - 2,320	0 - 2,440
Basic rate 20%	1-34,800	1 - 37,400
Higher rate 40%	over 34,799	over 37,399
Dividend Ordinary Rate	10% up to basic rate limit	10% up to basic rate limit
Dividend Higher Rate	32.5% above basic rate	32.5% above basic rate limit
Trust rate	40%	40%
Dividend Trust rate	32.50%	32.50%

\*starting rate only applicable if only income is non dividend savings income