Useful Rates and allowances 2016/17 up to 2019/20

Personal Allowance 13	Income Tax allowances		5, 1, up to 2015	<u>/ 20</u>	
	Income Tax allowances	2016-17	2017-18	2018-19	2019-20
Personal allowance restriction by £1 for every £2 above £100,000. Income when personal allowance is DRIL. \$122,000	Personal Allowance (1)	£11,000	£11,500	£11,850	£12,500
Marriage Allowance it is fall Marriage Allowance for married couples C.1,150 C.1,150 C.1,150 C.1,250	Income limit for Personal Allowance	£100,000	£100,000	£100,000	£100,000
Max		£122,000	£123,000	£123,700	£125,000
Max E8,355 E8,445 E8,985 E8,915 Nite £1,320 £1,260 £3,800 £3,600 Coccome limit for age-related allowances £27,700 £30,000 £28,900 £29,600 Child benefit tax charge income above £50,000 £50,000 £50,000 £50,000 £50,000 Blind Person's Allowance £7,500 £7,500 £7,500 £7,500 £7,500 Pension Annual Allowance £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £10,000 £	Marriage Allowance :transferable tax allowance for married couples	£1,100	£1,150	£1,190	£1,250
Min	Married Couple's Allowance (born before 6th April 1935 and aged 75 and over) (2) (3)				
Income limit for age-related allowances					
End					
E7,500 E2,450 E2,450 E2,450 E2,450 E2,450 E4,000 E40,000 E40,000 E40,000 E40,000 E40,000 E40,000 E150,000 E150,000 E150,000 E150,000 E150,000 E150,000 E150,000 E150,000 E10,000	Income limit for age-related allowances	£27,700	£28,000	£28,900	£29,600
E2,290 E2,320 E2,450 E2,450 E2,450 E2,450 E2,450 E40,000 E	Child benefit tax charge income above	£50,000	£50,000	£50,000	£50,000
Pension Annual Allowance £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £40,000 £150	Rent a room Allowance	£7,500	£7,500	£7,500	£7,500
Tapered Annual Allowance with Income over	Blind Person's Allowance	£2,290	£2,320	£2,390	£2,450
E10,000 E10,	Pension Annual Allowance	£40,000	£40,000	£40,000	£40,000
Income Tax rates and taxable bands	Tapered Annual Allowance with income over	£150,000	£150,000	£150,000	£150,000
Rate	Minimum tapered Allowance	£10,000	£10,000	£10,000	£10,000
Rate 2016-17 2017-18 2018-19 2019-20 Savings Allowance 0% (basic rate/higher rate) £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £1000/£500 £5,000 £5,000 £5,000 £5,000 £5,000 £5,000 £5,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £2,000 £34,501-£150,000 £34,501-£150,000 £34,501-£150,000 £34,501-£150,000 £34,501-£150,000 £37,501-£150,000 £34,501-£150,000 £34,501-£150,000 £37,501-£150,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £46,350 £50,000 £50,000 £50,000 £46,250 £60,000	Lifetime Allowance	£1,250,000	£1,000,000	£1,030,000	£1,055,000
Savings Allowance 0% (basic rate/higher rate)	Income Tax rates and taxable bands				
Starting rate band to savings income 0% £5,000 £6,635,000	Rate	2016-17	2017-18	2018-19	2019-20
Dividend 0% allowance	Savings Allowance 0% (basic rate/higher rate)	£1000/£500	£1000/£500	£1000/£500	£1000/£500
Basic rate: 20% (dividend income 7.5%) £0-£32,000 £0-£33,500 £0-£34,500 £0-£37,500 Higher rate: 40% (dividend income 32.5%) £32,001-£150,000 £33,501-£150,000 £34,501-£150,000 £37,501-£150,000 Earnings before becoming a higher rate tax payer £43,000 £45,000 £46,350 £50,000 Additional rate: 45% (dividend income 38.1%) Over £150,000 Over £150,000 Over £150,000 Over £150,000 National Insurance contributions - rates and allowances	Starting rate band to savings income 0%	£5,000	£5,000	£5,000	£5,000
Higher rate: 40% (dividend income 32.5%) £32,001-£150,000 £33,501-£150,000 £34,501-£150,000 £37,501-£150,000 £37,501-£150,000 £37,501-£150,000 £37,501-£150,000 £37,501-£150,000 £46,350 £50,000 £60,000	Dividend 0% allowance	£5,000	£5,000	£2,000	£2,000
Earnings before becoming a higher rate tax payer £43,000 £45,000 £46,350 £50,000 Over £150,000 Ove	Basic rate: 20% (dividend income 7.5%)	£0-£32,000	£0-£33,500	£0-£34,500	£0-£37,500
Additional rate: 45% (dividend income 38.1%) Over £150,000 E806 E892 £962 E806 £892 £962 £962 £8,628 (£719) £8,628 (£719) £8,628 (£719) £8,628 (£719) £8,628 (£	Higher rate: 40% (dividend income 32.5%)	£32,001-£150,000	£33,501-£150,000	£34,501-£150,000	£37,501-£150,000
National Insurance contributions - rates and allowances € per week 2016-17 2017-18 2018-19 2019-20 Lower earnings limit, primary Class 1 £112 £113 £116 £118 Upper earnings limit, primary Class 1 £827 £866 £892 £962 Annual Amount earned below NI threshold (monthly) £5,832 (£486) £5,880 (£490) £6,036 (£503) £6,144 (£512) Annual Amount earned below ERS, EES and PAYE (Monthly) £8,064 (£672) £8,160 (£680) £8,424 (£702) £8,628 (£719) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	Earnings before becoming a higher rate tax payer	£43,000	£45,000	£46,350	£50,000
£ per week 2016-17 2017-18 2018-19 2019-20 Lower earnings limit, primary Class 1 £112 £113 £116 £118 Upper earnings limit, primary Class 1 £827 £866 £892 £962 Annual Amount earned below NI threshold (monthly) £5,832 (£486) £5,880 (£490) £6,036 (£503) £6,144 (£512) Annual Amount earned below ERS, EES and PAYE (Monthly) £8,064 (£672) £8,160 (£680) £8,424 (£702) £8,628 (£719) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	Additional rate: 45% (dividend income 38.1%)	Over £150,000	Over £150,000	Over £150,000	Over £150,000
Lower earnings limit, primary Class 1 £112 £113 £116 £118 Upper earnings limit, primary Class 1 £827 £866 £892 £962 Annual Amount earned below NI threshold (monthly) £5,832 (£486) £5,880 (£490) £6,036 (£503) £6,144 (£512) Annual Amount earned below ERS, EES and PAYE (Monthly) £8,064 (£672) £8,160 (£680) £8,424 (£702) £8,628 (£719) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	National Insurance contributions - rates and allows	ances			
Upper earnings limit, primary Class 1 £827 £866 £892 £962 Annual Amount earned below NI threshold (monthly) £5,832 (£486) £5,880 (£490) £6,036 (£503) £6,144 (£512) Annual Amount earned below ERS, EES and PAYE (Monthly) £8,064 (£672) £8,160 (£680) £8,424 (£702) £8,628 (£719) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	£ per week	2016-17	2017-18	2018-19	2019-20
Annual Amount earned below RS, EES and PAYE (Monthly) £5,832 (£486) £5,880 (£490) £6,036 (£503) £6,144 (£512) Annual Amount earned below ERS, EES and PAYE (Monthly) £8,064 (£672) £8,160 (£680) £8,424 (£702) £8,628 (£719) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit	Lower earnings limit, primary Class 1	£112	£113	£116	£118
Annual Amount earned below ERS, EES and PAYE (Monthly) Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	Upper earnings limit, primary Class 1	£827	£866	£892	£962
Employees' primary Class 1 rate between primary threshold and upper earnings limit 12% 12% 12% 12% Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	Annual Amount earned below NI threshold (monthly)	£5,832 (£486)	£5,880 (£490)	£6,036 (£503)	£6,144 (£512)
Primary Threshold Ees Limit £155 £157 £162 £166 Secondary Threshold Ers Limit £156 £157 £162 £166	Annual Amount earned below ERS, EES and PAYE (Monthly)	£8,064 (£672)	£8,160 (£680)	£8,424 (£702)	£8,628 (£719)
Secondary Threshold Ers Limit £156 £157 £162 £166	Employees' primary Class 1 rate between primary threshold and upper earnings limit	12%	12%	12%	12%
	Primary Threshold Ees Limit	£155	£157	£162	£166
Employees' primary Class 1 rate above upper earnings limit 2% 2% 2% 2%	Secondary Threshold Ers Limit	£156	£157	£162	£166
	Employees' primary Class 1 rate above upper earnings limit	2%	2%	2%	2%

Class 1A rate on employer provided benefits (1)	13.8%	13.8%	13.8%	13.8%
Employers' secondary Class 1 rate above secondary threshold	13.8%	13.8%	13.8%	13.8%
Class 2 rate	£2.80	£2.85	£2.95	3£3.00
Class 2 small earnings exception	£5,965 per year	£6,025 per year	£6,205 per year	£6,365 per year
Class 3 rate	£14.10	£14.25	£14.65	£15.00
Class 4 lower profits limit	£8,060 per year	£8,164 per year	£8,424 per year	£8,632 per year
Class 4 upper profits limit	£43,000 per year	£45,000 per year	£46,350 per year	£50,000 per year
Class 4 rate between lower profits limit and upper profits limit	9%	9%	9%	9%
Class 4 rate above upper profits limit	2%	2%	2%	2%
Statutory Sick Pay Weekly Rate	£88.45	£89.35	£92.05	£94.25
National Minimum Wa _l	ge	1	<u> </u>	1
		1 st April 2017	1 st April 2018	1 st April 2019
Aged 25 +		£8.21	£7.83	£8.21
1-24		£7.05	£7.38	£7.70
.8-20 (and workers aged 21+ starting new job and doing accredited training)		£5.60	£5.90	£6.15
6-17		£4.05	£4.20	£4.35
Apprentices aged 19 and over but first year of apprenticeship		£3.50	£3.70	£3.90
Corporation Tax				
Years ending 31 st March	2016	2017	2018	2019
Main tax rate	20%	19%	19%	19%
Small profits rate ⁶	19%	19%	19%	19%
Marginal Relief Lower Limit	£300,000	£300,000	£300,000	£300,000
Marginal Relief Upper Limit	£1,500,000	£1,500,000	£1,500,000	£1,500,000
Capital Gains Tax			I	
	2016-17	2017-18	2018-19	2019-20
Rates for individuals (basic rate taxpayers)	10% /18%	10% /18%	10% /18%	10% /18%
Rates for individuals (higher rate taxpayers)	20%/28%	20%/28%	20%/28%	20%/28%
Rates for trustees and	28%	28%	28%	28%
personal representatives Annual Exempt Amount (AEA) for individuals and personal representatives	£11,100	£11,300	£11,700	£12,000
Annual Exempt Amount (AEA) for most trustees	£5,550	£5,650	£5,850	£6,000
VAT			_	
VAT				
	2016-17	2017-18 £85,000	2018-19 £85,000	2019-20 £85,000
VAT VAT Registration Threshold VAT De-registration Threshold	2016-17 £83,000 £81,000	2017-18 £85,000 £83,000	2018-19 £85,000 £83,000	2019-20 £85,000 £83,000