STATUTORY INSTRUMENTS

2026 No. 38

INCOME TAX

The Income Tax (Indexation of Blind Person's Allowance and Married Couple's Allowance) Order 2026

Made - - - - 20th January 2026

The Treasury make this Order in discharge of the duty imposed by section 57(6) of the Income Tax Act 2007(**1**).

Citation and interpretation

1.—(1) This Order may be cited as the Income Tax (Indexation of Blind Person's Allowance and Married Couple's Allowance) Order 2026.

(2) This Order has effect for the tax year 2026-27 and subsequent tax years.

Indexation of allowances

2. The Income Tax Act 2007 is amended as follows—

(a) in section 38(1)(**2**) (blind person's allowance), for "£3,130" substitute "£3,250";

(b) in section 43(**3**) (tax reductions for married couples and civil partners: persons born before 6 April 1935: meaning of "the minimum amount"), for "£4,360" substitute "£4,530";

(c) in section 45(3)(a)(**4**) (married couple's allowance: marriages before 5 December 2005 if either man or woman is aged 75 and over), for "£11,270" substitute "£11,700";

(d) in section 46(3)(a)(**5**) (married couple's allowance: marriages and civil partnerships on or after 5 December 2005), for "£11,270" substitute "£11,700";

(**1**) 2007 c. 3. Section 57 was amended by section 4(3) of the Finance Act 2009 (c. 10), section 4(6) of the Finance Act 2012 (c. 14), Part 10 of Schedule 1 to the Statute Law (Repeals) Act 2013 (c. 2) ("SLRA 2013"), sections 2(8) and 4(3) of the Finance Act 2014 (c. 26), section 5(10) of the Finance Act 2015 (c. 11) ("FA 2015"), section 3(2) of the Finance (No. 2) Act 2015 (c. 33) and section 5(4) of the Finance Act 2019 (c. 1). Under section 5(3) of the Finance Act 2021 (c. 26), as amended by section 5(4) of the Finance Act 2023 (c. 1), section 57 of the Income Tax Act 2007 does not apply in relation to the amount specified in section 35(1) of that Act for the tax years 2022-23 to 2027-28.

(**2**) The amount specified in section 38(1) was last substituted by S.I. 2025/53.

(**3**) The amount specified in section 43 was last substituted by S.I. 2025/53.

(**4**) Section 45(3) was amended by Part 10 of Schedule 1 to SLRA 2013 and S.I. 2020/1143. The amount specified in section 45(3)(a) was last substituted by S.I. 2025/53.

(**5**) Section 46(2) was amended by Part 10 of Schedule 1 to SLRA 2013 and S.I. 2020/1143. The amount specified in section 46(3)(a) was last substituted by S.I. 2025/53.

(e) in section 45(4)(**6**) and 46(4)(**7**) (married couple's allowance: adjusted net income limit), for "£37,700" substitute "£39,200".

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Taiwo Owatemi
Two of the Lord Commissioners of His Majesty's Treasury

20th January 2026

(**6**) Section 45(4) was amended by section 5(6) of FA 2015. The amount specified in section 45(4) was last substituted by S.I. 2025/53.

(**7**) Section 46(4) was amended by section 5(7) of FA 2015. The amount specified in section 46(4) was last substituted by S.I. 2025/53.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order fulfils the indexation requirements in section 57 (indexation of allowances) of the Income Tax Act 2007 (c. 3) in respect of blind person's allowance and married couple's allowance, which are increased by reference to the Consumer Price Index. This increase has effect for the tax year 2026-2027 (and subsequent tax years).

This Order does not provide for the indexation of the basic rate limit or the personal allowance, which have been specified by section 5 of the Finance Act 2021 (c. 26) as amended by section 5 of the Finance Act 2023 (c. 1), for the tax years 2022-23 to 2027-28.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and relates to a predetermined indexation formula.