## Appendix A. Headline tax and benefit rates and thresholds

	2014–15	2015–16ª
Income tax		
Personal allowance: born after 5/4/48	£10,000 p.a.	£10,600 p.a.
born between 6/4/38 and 5/4/48	£10,500 p.a.	£10,600 p.a.
born before 6/4/38 Married couple's allowance, restricted to 10%:	£10,660 p.a.	£10,660 p.a.
at least one spouse or civil partner born before 6/4/35	£8,165 p.a.	£8,355 p.a.
Basic rate	20%	20%
Higher rate	40%	40%
Additional rate	45%	45%
Tax rates on interest income	10%, 20%, 40%, 45%	0%, 20%, 40%, 45%
Tax rates on dividend income	10%, 32.5%,	10%, 32.5%,
	37.5% <sup>b</sup>	37.5% <sup>b</sup>
Starting-rate limit Basic-rate limit	£2,880 p.a.	£5,000 p.a.
Higher-rate limit	£31,865 p.a. £150,000 p.a.	£31,785 p.a. £150,000 p.a.
Income limit for personal allowance	£100,000 p.a.	£100,000 p.a.
	2.00,000 p.a.	,
National Insurance	5444	5443
Lower earnings limit (LEL)	£111 p.w.	£112 p.w.
Upper earnings limit (UEL) Upper accrual point (UAP)	£805 p.w. £770 p.w.	£815 p.w. £770 p.w.
Primary earnings threshold (employee)	£153 p.w.	£155 p.w.
Secondary earnings threshold (employer)	£153 p.w.	£156 p.w.
Class 1 contracted-in rate: employee – below UEL	12%	12%
– above UEL	2%	2%
employer – below UEL <sup>c</sup>	13.8%	13.8% / 0%
– above UEL	13.8%	13.8%
Class 1 contracted-out rate: employee – below UAP (salary-related schemes) – UAP to UEL	10.6% 12%	10.6% 12%
(salary-related schemes) – UAP to UEL – above UEL	2%	2%
employer – below UAP	10.4%	10.4%
– above UAP	13.8%	13.8%
Corporation tax		
Rates: small profits rate	20%	20%
standard rate	21%	21%
Bank levy		
Rates: equity and long-term liabilities	0.078%	0.078%
short-term liabilities	0.156%	0.156%
Capital gains tax		
Annual exemption limit: individuals	£11,000 p.a.	£11,100 p.a.
trusts	£5,500 p.a.	£5,550 p.a.
Standard rate Higher rate	18% 28%	18% 28%
riigher late	20 /0	۷٥ /٥
Inheritance tax		
Threshold	£325,000	£325,000
Rate for transfer at or near death	40%	40%
Value added tax		
Registration threshold	£81,000 p.a.	£82,000 p.a.
Standard rate	20%	20%
Reduced rate	5%	5%

Continues

Excise duties   Seer (pint at 3.9% abv)   41.5p   42.4p <sup>d</sup>   205.0p   209.3p <sup>d</sup>   368.2p   385.1p <sup>d</sup>   368.2p			2014–15	2015–16°
Beer (pint at 3.9% abv)	Excise duties			
Wine (75cl bottle at 12% abv)   205.0p   209.3p <sup>d</sup>   5prits (70cl bottle at 40% abv)   790.2p   806.7p <sup>d</sup>   20 cigarettes: specific duty   368.2p   385.1p <sup>d</sup>   143.6p   147.7p <sup>d</sup>   147			41.5p	42.4p <sup>d</sup>
Spirits (70cl bottle at 40% abv)         790.2p         806.7p²           20 cigarettes: specific duty         368.2p         385.1p³           20 cigarettes: specific duty         143.6p         147.7p³           Ultra-low-sulphur petrol (lire)         57.95p         57.95/59.17p³           Air passenger duty         economy         £26         £26           Band A (up to 2,000 miles):         economy         £69         £71°           club & first class higher rate         -         £426           Band C (4,001–6,000 miles):         economy         £85         £71°           club & first class higher rate         -         £426           Band D (6,001 or more miles):         economy         £85         £71°           club & first class higher rate         -         £426           Band D (6,001 or more miles):         economy         £85         £71°           £170         £142         £170         £142           Band D (6,001 or more miles):         economy         £85         £71°           £170         £142         £170         £142           Band D (6,001 or more miles):         economy         £85         £71°           £170         £142         £170         £142		1		209.3p <sup>d</sup>
20 cigarettes:* specific duty ad valorem (16.5% of retail price)  Ultra-low-sulphur petrol (litre)  Ultra-low-sulphur diesel (litre)  Air passenger duty  Band A (up to 2,000 miles): economy club & first class higher rate*  Band B (2,001–4,000 miles): economy club & first class higher rate*  Band B (2,001–4,000 miles): economy club & first class higher rate*  Band C (4,001–6,000 miles): economy club & first class higher rate  Band C (4,001–6,000 miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6,001 or more miles): economy club & first class higher rate  Band D (6	Spirits (70cl bottle at 40% ab	v)		806.7p <sup>u</sup>
Mitra-low-sulphur petrol (litre)	20 cigarettes: e specific duty	,		385.1p <sup>d</sup>
Ultra-low-sulphur petrol (litre)   57.95p   57.95/59.17p <sup>d</sup>		6.5% of retail price)		147.7p <sup>d</sup>
Air passenger duty   Band A (up to 2,000 miles):   economy   club & first class   fi26   fi				
Air passenger duty Band A (up to 2,000 miles):  by club & first class or higher rate in the first class or higher rate in the first class or higher rate in the first class in the first class higher rate in the first class in th				57.95/59.17p <sup>d</sup>
Band A (up to 2,000 miles): economy club & first class   fi3		,		
Band A (up to 2,000 miles): economy club & first class   fi3   fi3   fi3   fi3   fi3   club & first class   fi3	Air passenger duty			
Club & First class   higher rate   higher		economy	£13	£13 <sup>f</sup>
Band B (2,001-4,000 miles): economy club & first class higher rate higher rate   F426		club & first class <sup>g</sup>	£26	£26
Band B (2,001-4,000 miles): economy club & first class higher rate higher rate   F426		higher rate <sup>h</sup>	-	£78
higher rate   -   f426	Band B (2,001–4,000 miles):	economy	£69	£71 <sup>f</sup>
Band C (4,001–6,000 miles): economy club & first class higher rate for house values: up to threshold threshold—£250,000 £15,000,01–£1,000,000 £250,001-£2,000,000 £1,000,000 £1,000,000 £1,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,001-£2,000,000 £1,000,000 £250,000 £1,000,000 £250,000 £1,000,000 £250,000 £1,000,000 £250,000 £1,000,000 £250,000 £250,000 £1,000,000 £250,000 £1,000,000 £250,000 £1,000,000 £250,000 £1,000,000 £1,000,000 £1,000,000 £250,000 £1,000,		club & first class	£138	£142
Club & First class higher rate higher rate higher rate higher rate higher rate higher rate club & First class higher rate for house values: up to threshold average/marginal tax rate for house values: up to threshold higher foot higher rate higher rate higher rate foot higher rate foot higher rate foot higher rate higher rate for house values: up to threshold average/marginal tax rate for house values: up to threshold higher foot higher rate foot higher		higher rate	-	£426
higher rate	Band C (4,001–6,000 miles):	economy	£85	£71 <sup>f</sup>
Early   Earl		club & first class	£170	£142
Club & First class higher rate   F194   F142		higher rate	-	£426
Club & First class higher rate   F194	Band D (6,001 or more miles)	: economy	£97	£71 <sup>f</sup>
Setting and gaming duty   Gaming duty (depends on gross gaming yield)   15–50%   3%   3%   3%   3%   10%			£194	£142
Saming duty (depends on gross gaming yield)   15–50%   3%   3%   3%   3%   10%   1		higher rate	-	£426
Saming duty (depends on gross gaming yield)   15–50%   3%   3%   3%   3%   10%   1				
Spread betting rate: financial bets other bets   3%   10%   10%				
Insurance premium tax   Standard rate   Higher rate (for insurance sold accompanying certain goods and services)   20%				
Insurance premium tax				
Standard rate   6%   6%   20	other be	ets	10%	10%
Standard rate   6%   6%   20	Incurance promium tax			
Higher rate (for insurance sold accompanying certain goods and services)  Stamp duty  Land and buildings:     residential threshold     average/marginal tax rate for house values:         up to threshold         threshold—£250,000         f500,001—£500,000         f1,000,001—£1,000,000         f1,000,001—£1,000,000         f1,000,001—£1,000,000         above £2,000,000         average rate:			6%	6%
Stamp duty   Land and buildings: residential threshold average/marginal tax rate for house values: up to threshold threshold—£250,000		d accompanying cortain		
Stamp duty'         Land and buildings:         residential threshold average/marginal tax rate for house values:         f125,000 gaverage rate:         marginal rate:         nad		a accompanying certain	20 /0	20 70
Land and buildings:     residential threshold     average/marginal tax rate for house values:	goods and services)			
Land and buildings:     residential threshold     average/marginal tax rate for house values:	Stamp duty <sup>i</sup>			
residential threshold average/marginal tax rate for house values:				
up to threshold threshold—£250,000 £250,001—£500,000 £500,001—£925,000 £500,001—£925,000 £1,000,001—£1,500,000 £1,000,001—£1,500,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £150,000 above £2,000,000  average tax rate for property values: up to threshold threshold—£250,000 £150,000 £150,000 £150,000 £150,000 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £150,000 £250,001—£500,00 £250,000 £150,000			£125,000	£125,000
up to threshold threshold—£250,000 £250,001—£500,000 £500,001—£925,000 £500,001—£925,000 £1,000,001—£1,500,000 £1,000,001—£1,500,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £1,500,001—£2,000,000 £150,000 above £2,000,000  average tax rate for property values: up to threshold threshold—£250,000 £150,000 £150,000 £150,000 £150,000 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £250,001—£500,00 £150,000 £250,001—£500,00 £250,000 £150,000	average/marginal tax rate	for house values:	average rate:	marginal rate:
## F250,001-£500,000 ## F500,000 ## F500,001-£1,000,000 ## F500,001-£1,000,000 ## F500,001-£1,500,000 ## F500,001-£1,500,000 ## F500,001-£2,000,000 ## F500,000 ##				0%
## ## ## ## ## ## ## ## ## ## ## ## ##	thresho	ld-£250,000	1%	2%
## 10%	£250,00	01–£500,000	3%	5%
## 1,000,001-£1,500,000	£500,00	01–£925,000	4%	5%
f1,500,001–f2,000,000 above £2,000,000 non-residential threshold average tax rate for property values:     up to threshold     threshold–f250,000     december for threshold fill tax Standard rate  f1,500,001–f2,000,000 above £2,000,000 f150,000 average rate:      up to threshold fill tax Standard rate  f1,500,000 f150,000 f150,000 average rate:      overage rate:     ov	£925,00	01-£1,000,000	4%	10%
above £2,000,000  non-residential threshold average tax rate for property values:	£1,000,	001-£1,500,000	5%	10%
non-residential threshold average tax rate for property values:	£1,500,	001-£2,000,000	5%	12%
average tax rate for property values:	above £	2,000,000	7%	12%
up to threshold 1 0% 0% 1% 1% 1% 1% 1% 1% 3% 3% 3% 3% 3% 4% 4% 4%  Stocks and shares: rate 0.5% 0.5%  Vehicle excise duty Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate   ### 19	non-residential threshold		£150,000	£150,000
threshold-£250,000 £250,001-£500,000 above £500,000 4% 4% 4%  Stocks and shares: rate  0.5%  0.5%  Vehicle excise duty  Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  threshold-£250,000  1% 3% 3% 4% 4%  4%  60-£510 p.a.  £0-£510 p.a. £0-£1,115 p.a. £230 p.a. £145 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a.	average tax rate for prope	erty values:	average rate:	average rate:
f250,001–f500,00 above f500,000 4% 4% 4%  Stocks and shares: rate 0.5% 0.5%  Vehicle excise duty Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  f250,001			0%	0%
above £500,000  4%  4%  Vehicle excise duty  Graduated system (for new cars from 1 March 2001)  Graduated system (first-year rate from April 2010)  Standard rate (for cars registered before March 2001)  Small-car rate (engines up to 1,549cc)  Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax  Standard rate  4%  4%  4%  4%  4%  60-£500 p.a. £0-£510 p.a. £0-£1,115 p.a. £230 p.a. £235 p.a. £150 p.a. £150 p.a. £150 p.a. £150 p.a. £150 p.a. £165-£1,850			1%	1%
Stocks and shares: rate  Vehicle excise duty Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  0.5%  60-£510 p.a. £0-£510 p.a. £230 p.a. £235 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £180 per tonne £82 per tonne			3%	3%
Vehicle excise duty Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  Yehicle excise duty  £0-£500 p.a. £0-£1,090 p.a. £230 p.a. £130 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a.	above £	500,000	4%	4%
Vehicle excise duty Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  Yehicle excise duty  £0-£500 p.a. £0-£1,090 p.a. £230 p.a. £130 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a.	Charles and shares make		0.50/	0.50/
Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  #0-£500 p.a.  £0-£1,090 p.a. £230 p.a. £145 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a.	Stocks and snares: rate		0.5%	0.5%
Graduated system (for new cars from 1 March 2001) Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  #0-£500 p.a.  £0-£1,090 p.a. £230 p.a. £145 p.a. £150 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a.	Vehicle excise duty			
Graduated system (first-year rate from April 2010) Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  £0-£1,090 p.a. £235 p.a. £145 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £165-£1,850 p.a. £80 per tonne £82 per tonne		rs from 1 March 2001)	£0-£500 p.a.	£0–£510 p.a. <sup>d</sup>
Standard rate (for cars registered before March 2001) Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  £230 p.a. £130 p.a. £150 p.a. £165–£1,850 p.a. £165–£1,850 p.a. £165–£1,850 p.a. £180 per tonne				
Small-car rate (engines up to 1,549cc) Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  £145 p.a. £150 p.a. £165–£1,850 p.a. £165–£1,850 p.a. £80 per tonne £82 per tonne				£235 p.a.d
Heavy goods vehicles (varies according to vehicle type and weight)  Landfill tax Standard rate  £165–£1,850 p.a. £165–£1,850 p.a.  £80 per tonne			•	£150 p.a. <sup>d</sup>
and weight)  Landfill tax Standard rate £80 per tonne £82 per tonne	Heavy goods vehicles (varies according to vehicle type			
Standard rate £80 per tonne £82 per tonne				•
Standard rate £80 per tonne £82 per tonne	l andfill to:			
			£90 non tonno	£02 nort
		1.0		
Continues	Lower rate (inactive waste on	יצי	£2.50 per tonne	£2.50 per tonne

Continues

	2014–15	2015–16°
Climate change levy		
Electricity	0.541p/kWh	0.554p/kWh
Natural gas	0.188p/kWh	0.193p/kWh
Liquefied petroleum gas Any other taxable commodity	1.210p/kg 1.476p/kg	1.240p/kg 1.512p/kg
	1.47 бр/ку	1.512p/kg
Business rates	47.10/	40.00/
Rate applicable for low-value properties <sup>k</sup> in: England Scotland	47.1% 47.1%	48.0% 48.0%
Wales	47.3%	48.2%
Council tax  Average hand D rate in England and Wales	£1 //EE	Councils to set
Average band D rate in England and Wales	£1,455	Councils to set
Income support / Income-based jobseeker's allowance	672.40	672.40
Single (aged 25 or over) Couple (both aged 18 or over)	£72.40 p.w. £113.70 p.w.	£73.10 p.w. £114.85 p.w.
Couple (both aged 18 of over)	L113.70 p.w.	1114.03 p.w.
Basic state pension	(112 10	C11E OF
Single Couple	£113.10 p.w. £180.90 p.w.	£115.95 p.w. £185.45 p.w.
Winter fuel payment: for those aged 60–79	£200 p.a.	£200 p.a.
for those aged 80 or over	£300 p.a.	£300 p.a.
<b>3</b>		=200 P.M.
<b>Pension credit</b> Guarantee credit for those over female state pension age:		
single	£148.35 p.w.	£151.20 p.w.
couple	£226.50 p.w.	£230.85 p.w.
Savings credit for those aged 65 or over:	(120.25 =	(126 50 =
threshold — single — couple	£120.35 p.w. £192.00 p.w.	£126.50 p.w. £201.80 p.w.
maximum – single	£16.80 p.w.	£14.82 p.w.
– couple	£20.70 p.w.	£17.43 p.w.
withdrawal rate	40%	40%
Child benefit		
First child	£20.50 p.w.	£20.70 p.w.
Other children Threshold <sup>1</sup>	£13.55 p.w. £50,000 p.a.	£13.70 p.w. £50,000 p.a.
Withdrawal rate	1% per £100	1% per £100
Child tax credit		
Family element	£545 p.a.	£545 p.a.
Child element	£2,750 p.a.	£2,780 p.a.
Disabled child element	£3,100 p.a.	£3,140 p.a.
Working tax credit		
Basic element	£1,940 p.a.	£1,960 p.a.
Couple and lone-parent element 30-hour element	£1,990 p.a. £800 p.a.	£2,010 p.a. £810 p.a.
Disabled worker element	£2,935 p.a.	£2,970 p.a.
Childcare element:	,,,,,	,s / o p.a.
maximum eligible cost for one child	£175 p.w.	£175 p.w.
maximum eligible cost for two or more children proportion of eligible costs covered	£300 p.w. 70%	£300 p.w. 70%
	7 0 70	7 0 70
Features common to child and working tax credits	CC 420 = -	CC 420
Threshold Threshold if entitled to child tax credit only	£6,420 p.a. £16,010 p.a.	£6,420 p.a. £16,105 p.a.
Withdrawal rate	41%	41%
Maternity honofite		
Maternity benefits Sure Start maternity grant	£500	£500
Statutory maternity pay: weeks 1–6	90% of earnings	90% of earnings
weeks 7–33	£138.18 p.w., or	£139.58 p.w., or
	90% of earnings if lower	90% of earnings if lower
Maternity allowance	£138.18 p.w.	£139.58 p.w.
	·	•

## Notes and source to table

- <sup>a</sup> 2015–16 figures take pre-announced values where available and estimated results of standard indexation otherwise.
- <sup>b</sup> Offsetting tax credits available, which reduce marginal effective tax rates to 0%, 25% and 30.6%.
- <sup>c</sup> From April 2015, employers are not liable for National Insurance contributions on the earnings of employees under the age of 21 (and apprentices under the age of 25) below the upper earnings limit.
- <sup>d</sup> Assumes RPI inflation of 2.1% in the third quarter of 2015 as per Office for Budget Responsibility, *Economic and Fiscal Outlook: December 2014*. Fuel duty increase in April 2015 delayed until September 2015.
- <sup>e</sup> Assumes the December 2014 average pre-tax price of king-size filter cigarettes (series CZMP from table 63 of ONS's consumer price inflation detailed reference tables).
- <sup>f</sup> From May 2015, children aged under 12 will not be subject to air passenger duty if they are flying economy class.
- <sup>9</sup> If any class of travel provides a seat pitch in excess of 1.016 metres (40 inches), the club and first class (standard) rate is the minimum rate that applies.
- <sup>h</sup> The higher rate applies to flights aboard aircraft of 20 tonnes and above with fewer than 19 seats.
- <sup>1</sup> New stamp duty schedule was applied from 4 December 2014. From 1 April 2015, stamp duty land tax is replaced by a land and buildings transaction tax in Scotland.
- <sup>1</sup> 1% on non-residential properties up to £150,000 with annual rent of £1,000 or more.
- <sup>k</sup> Applies to all businesses in Wales, and where rateable values are less than £25,500 in Greater London, £18,000 in the rest of England and £35,000 in Scotland. A supplement is payable on higher-value properties in England and Scotland (rising from 1.1% in 2014–15 to 1.3% in 2015–16), and an additional 0.4% is payable on all properties in the City of London.
- <sup>1</sup> The high-income child benefit charge applies to all families containing at least one individual with a taxable income in excess of £50,000.

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