

Lymer & Oats: 2020/21 Tables of tax rates and allowances

The current rates and allowances for income tax, corporation tax, capital gains tax, inheritance tax and other taxes are set out below.

Income tax rates***

| | Non-savings | Savings | Dividends |
|--------------------------|-------------|---------|-----------|
| £0 - £2,000 | -* | 0%* | 0%** |
| £0 (or £2,000) - £37,500 | 20% | 20% | 7.5%** |
| £37,501 - £150,000 | 40% | 40% | 32.5% |
| Over £150,000 | 45% | 45% | 38.1% |

* 0% rate on savings only available up to £5,000 of savings income if non-savings income does not exceed this sum. In addition, a £1,000 personal savings allowance is available to basic rate taxpayers (£500 for higher rate taxpayers and nil for additional rate taxpayers).

** Dividend allowance of £2,000 (£2,000 2019/20)

*** These rates apply in England, Wales and Northern Ireland only.

Scottish IT rates: £1-£2,085=19%, £2,086-£12,658=20%, £12,659-£30,930=21%, £30,931-£150,000=41%, over £150,000=46%

Personal income tax allowances

| | 2020/21 £ | 2019/20 £ | Increase £ |
|---|--------------|--------------|---------------|
| Income tax allowances: | | | |
| Personal allowance | 12,500 | 12,500 | 0 |
| Income limit: personal allowance | 100,000 | 100,000 | 0 |
| Transferrable tax allowance (married couples) | 1,250 | 1,250 | 0 |
| Income limit: transferable tax allowance | 30,200 | 29,600 | 600 |
| Dividend allowance | 2,000 | 2,000 | 0 |
| Personal savings allowance: | | | |
| Basic rate taxpayers | 1,000 | 1,000 | 0 |
| Higher rate taxpayers | 500 | 500 | 0 |
| Blind person's allowance | 2,500 | 2,450 | 50 |

Car and fuel benefits in kind

(round reported CO₂ g/km down to find the correct percentage)

Company car benefit charge (registered *before* 6 April 2020 – NEDC – non-hybrid):

| CO ₂ g/km | Taxable % | | CO ₂ g/km | Taxable % | | CO ₂ g/km | Taxable % | |
|-------------------------|-----------|--------|-------------------------|-----------|--------|-------------------------|-----------|--------|
| | Petrol | Diesel | | Petrol | Diesel | | Petrol | Diesel |
| 0 | 0 | | 85 | 22 | 26 | 130 | 31 | 35 |
| 1 | 14 | 18 | 90 | 23 | 27 | 135 | 32 | 36 |
| 51 | 15 | 19 | 95 | 24 | 28 | 140 | 33 | 37 |
| 55 | 16 | 20 | 100 | 25 | 29 | 145 | 34 | 37 |
| 60 | 17 | 21 | 105 | 26 | 30 | 150 | 35 | 37 |
| 65 | 18 | 22 | 110 | 27 | 31 | 155 | 36 | 37 |
| 70 | 19 | 23 | 115 | 28 | 32 | 160+ | 37 | 37 |
| 75 | 20 | 24 | 120 | 29 | 33 | | | |
| 80 | 21 | 25 | 125 | 30 | 34 | | | |

Company car benefit charge (registered *after* 6 April 2020 – WLTP – non-hybrid):

| CO ₂ g/km | Taxable % | | CO ₂ g/km | Taxable % | | CO ₂ g/km | Taxable % | |
|-------------------------|-----------|--------|-------------------------|-----------|--------|-------------------------|-----------|--------|
| | Petrol | Diesel | | Petrol | Diesel | | Petrol | Diesel |
| 0 | 0 | | 85 | 20 | 24 | 130 | 29 | 33 |
| 1 | 12 | 16 | 90 | 21 | 25 | 135 | 30 | 34 |
| 51 | 13 | 17 | 95 | 22 | 26 | 140 | 31 | 35 |
| 55 | 14 | 18 | 100 | 23 | 27 | 145 | 32 | 36 |
| 60 | 15 | 19 | 105 | 24 | 28 | 150 | 33 | 37 |
| 65 | 16 | 20 | 110 | 25 | 29 | 155 | 34 | 37 |
| 70 | 17 | 21 | 115 | 26 | 30 | 160 | 35 | 37 |
| 75 | 18 | 22 | 120 | 27 | 31 | 165 | 36 | 37 |
| 80 | 19 | 23 | 125 | 28 | 32 | 170+ | 37 | 37 |

Company car benefit charge (hybrid cars with CO₂ <50g/km – otherwise use above):

| CO ₂ g/km | Electric only mileage range | Reg < 6/4/20 | Reg > 6/4/20 |
|-------------------------|--------------------------------|-----------------|-----------------|
| 0 | | 0 | 0 |
| 1 to 50 | 130 + | 2 | 0 |
| 1 to 50 | 70 to 129 | 5 | 3 |
| 1 to 50 | 40 to 69 | 8 | 6 |
| 1 to 50 | 30 to 39 | 12 | 10 |
| 1 to 50 | < 30 | 14 | 12 |

Note – no Diesel supplement applies if car meets Euro standard 6d

| | |
|-----------------------------------|---------|
| Car fuel benefit charge | £24,500 |
| Van benefit charge | £3,490 |
| Zero emissions van benefit charge | £2,792 |
| Flat rate Van fuel benefit charge | £666 |

Approved mileage rates

| | Business Miles | Allowance rate per mile |
|---------------|----------------|-------------------------|
| Cars and vans | 0 - 10,000 | 45p |
| | 10,000+ | 25p |
| Motor cycles | | 24p |
| Bicycles | | 20p |

Excess payments over these rates are taxable. Shortfalls can be claimed as tax relief by the employee. If the employee carries another employee in their own car or van on a business journey, an additional tax-free payment of 5p per mile applies for each passenger.

Income tax reliefs and incentives: annual limits

| | 2020/21 | 2019/20 |
|--|-----------|-----------|
| | £ | £ |
| Individual Savings Account (ISA) | 20,000 | 20,000 |
| Junior ISA | 9,000 | 4,368 |
| Lifetime ISA | 4,000 | 4,000 |
| Child Trust Fund | 9,000 | 4,368 |
| Enterprise investment scheme (EIS) | 2,000,000 | 2,000,000 |
| Seed Enterprise investment scheme (SEIS) | 100,000 | 100,000 |
| Venture capital trust (VCT) | 200,000 | 200,000 |
| Social investment tax relief (SITR) | 1,000,000 | 1,000,000 |
| Pension scheme allowances: | | |
| Annual allowance | 40,000 | 40,000 |
| Lifetime allowance | 1,073,100 | 1,055,000 |

National Insurance Contributions

| Item | 2020/21 | 2019/20 |
|--|---------|---------|
| Class 1: | | |
| Lower Earnings Limit – LEL (per week) | £120 | £118 |
| Primary (employees) Threshold (per week) | £183 | £166 |
| Secondary (employers) Threshold (per week) | £169 | £166 |
| Upper Earnings Limit – UEL (per week – employees only) | £962 | £962 |
| Upper Secondary Threshold (per week – <21yr old) | £962 | £962 |
| (per week – <25yr old apprentices) | £962 | £962 |
| Employment allowance (per employer) | £4,000 | £3,000 |
| Employee’s contributions (£183pw to £962pw +2% over £962pw) | 12% | 12% |
| Employer’s Contribution Rates (all earnings over £169pw) | 13.8% | 13.8% |
| Class 1A and 1B | 13.8% | 13.8% |
| Class 2: Self-employed Contribution (per week) | £3.05 | £3.00 |
| Small Profits Threshold (per annum) | £6,475 | £6,365 |
| Class 3: Contribution (per week) (voluntary) | £15.30 | £15.00 |
| Class 4: Contributions – Upper Profits Limit | £50,000 | £50,000 |
| Contributions – Lower Profits Limit | £9,500 | £8,632 |
| Contribution Rate (£9,500pa – £50,000pa then 2% over £50,000pa) | 9.0% | 9.0% |

Apprenticeship Levy

| | 2020/21 | 2019/20 |
|--|---------|---------|
| Apprenticeship Levy Allowance (per employer) | £15,000 | £15,000 |
| Apprenticeship Levy rate (gross employee earnings) | 0.5% | 0.5% |

Capital taxes: Individuals

| | 2020/21 | 2019/20 | Increase |
|---|------------|------------|------------|
| | £ | £ | £/% |
| Capital gains tax annual exempt amount | | | |
| Individuals, etc. | 12,300 | 12,000 | 300 |
| Capital gains tax standard basic rate | 10%* | 10%* | 0 |
| Capital gains tax standard higher rate | 20%* | 20%* | 0 |
| Business Asset Disposal/ Entrepreneurs' Relief limit | 1 million | 10 million | -9 million |
| Business Asset Disposal/ Entrepreneurs' Relief rate | 10% | 10% | 0 |
| Investors' Relief limit | 10 million | 10 million | 0 |
| Investors' Relief rate | 10% | 10% | 0 |
| Inheritance tax threshold (each if couple/partner) | 325,000 | 325,000 | 0 |
| Residence nil rate band limit | 175,000 | 150,000 | 25,000 |
| Inheritance tax rate | 40% | 40% | 0 |
| Lower rate (10%+ of estate left to charity) | 36% | 36% | 0 |
| Stamp Duty/Stamp Duty Reserve Tax** | 0.5% | 0.5% | 0 |

* An 8% surcharge applies in respect of residential properties and carried interest

** Duty payable on share purchase over £1,000 only and rounded up to nearest £5

Capital allowances

| | 2020/21 | 2019/20 |
|------------------------------------|-------------|------------|
| Plant and machinery: Main rate | 18% | 18% |
| Special rate | 6% | 6% |
| Annual investment allowance | £1,000,000* | £1,000,000 |
| Enhanced capital allowances | 0% | 100% |
| Structures and Buildings Allowance | 3% | 2% |

* applies to investments made 1.1.19 to 31.12.20 then rate of £200,000 will apply

Corporation tax, allowances and reliefs

| | 2020/21 | 2019/20 |
|--|---------|---------|
| Corporation Tax rate | 19% | 19% |
| R&D tax credits SME scheme | 230% | 230% |
| R&D SME repayable credit | 14.5% | 14.5% |
| R&D Expenditure credit | 13% | 12% |
| Patent box | 10% | 10% |
| Film, High end TV and videogame tax relief | 25% | 25% |
| Diverted Profits Tax | 25% | 25% |
| Digital Service Tax | 2% | - |
| Bank Surcharge | 8% | 8% |
| Bank levy: 1.1.20 - 31.12.20 - equity and LT liabs | 0.07% | 0.075% |

ST liabs

0.14%

0.15%

Corporation tax on chargeable gains: indexation allowance

Retail prices index (January 1987 = 100.0)

| | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1982 | - | - | 79.44 | 81.04 | 81.62 | 81.85 | 81.90 | 81.90 | 81.85 | 82.26 | 82.66 | 82.51 |
| 1983 | 82.61 | 82.97 | 83.12 | 84.28 | 84.64 | 84.84 | 85.30 | 85.68 | 86.06 | 86.36 | 86.67 | 86.89 |
| 1984 | 86.84 | 87.20 | 87.48 | 88.64 | 88.97 | 89.20 | 89.10 | 89.94 | 90.11 | 90.67 | 90.95 | 90.87 |
| 1985 | 91.20 | 91.94 | 92.80 | 94.78 | 95.21 | 95.41 | 95.23 | 95.49 | 95.44 | 95.59 | 95.92 | 96.05 |
| 1986 | 96.25 | 96.60 | 96.73 | 97.67 | 97.85 | 97.79 | 97.52 | 97.82 | 98.30 | 98.45 | 99.29 | 99.62 |
| 1987 | 100.0 | 100.4 | 100.6 | 101.8 | 101.9 | 101.9 | 101.8 | 102.1 | 102.4 | 102.9 | 103.4 | 103.3 |
| 1988 | 103.3 | 103.7 | 104.1 | 105.8 | 106.2 | 106.6 | 106.7 | 107.9 | 108.4 | 109.5 | 110.0 | 110.3 |
| 1989 | 111.0 | 111.8 | 112.3 | 114.3 | 115.0 | 115.4 | 115.5 | 115.8 | 116.6 | 117.5 | 118.5 | 118.8 |
| 1990 | 119.5 | 120.2 | 121.4 | 125.1 | 126.2 | 126.7 | 126.8 | 128.1 | 129.3 | 130.3 | 130.0 | 129.9 |
| 1991 | 130.2 | 130.9 | 131.4 | 133.1 | 133.5 | 134.1 | 133.8 | 134.1 | 134.6 | 135.1 | 135.6 | 135.7 |
| 1992 | 135.6 | 136.3 | 136.7 | 138.8 | 139.3 | 139.3 | 138.8 | 138.9 | 139.4 | 139.9 | 139.7 | 139.2 |
| 1993 | 137.9 | 138.8 | 139.3 | 140.6 | 141.1 | 141.0 | 140.7 | 141.3 | 141.9 | 141.8 | 141.6 | 141.9 |
| 1994 | 141.3 | 142.1 | 142.5 | 144.2 | 144.7 | 144.7 | 144.0 | 144.7 | 145.0 | 145.2 | 145.3 | 146.0 |
| 1995 | 146.0 | 146.9 | 147.5 | 149.0 | 149.6 | 149.8 | 149.1 | 149.9 | 150.6 | 149.8 | 149.8 | 150.7 |
| 1996 | 150.2 | 150.9 | 151.5 | 152.6 | 152.9 | 153.0 | 152.4 | 153.1 | 153.8 | 153.8 | 153.9 | 154.4 |
| 1997 | 154.4 | 155.0 | 155.4 | 156.3 | 156.9 | 157.5 | 157.5 | 158.5 | 159.3 | 159.5 | 159.6 | 160.0 |
| 1998 | 159.5 | 160.3 | 160.8 | 162.6 | 163.5 | 163.4 | 163.0 | 163.7 | 164.4 | 164.5 | 164.4 | 164.4 |
| 1999 | 163.4 | 163.7 | 164.1 | 165.2 | 165.5 | 165.6 | 165.1 | 165.5 | 166.2 | 166.5 | 166.7 | 167.3 |
| 2000 | 166.6 | 167.5 | 168.4 | 170.1 | 170.7 | 171.1 | 170.5 | 170.5 | 171.7 | 171.6 | 172.1 | 172.2 |
| 2001 | 171.1 | 172.0 | 172.2 | 173.1 | 174.2 | 174.4 | 173.3 | 174.0 | 174.6 | 174.3 | 173.6 | 173.4 |
| 2002 | 173.3 | 173.8 | 174.5 | 175.7 | 176.2 | 176.2 | 175.9 | 176.4 | 177.6 | 177.9 | 178.2 | 178.5 |
| 2003 | 178.4 | 179.3 | 179.9 | 181.2 | 181.5 | 181.3 | 181.3 | 181.6 | 182.5 | 182.6 | 182.7 | 183.5 |
| 2004 | 183.1 | 183.8 | 184.6 | 185.7 | 186.5 | 186.8 | 186.8 | 187.4 | 188.1 | 188.6 | 189.0 | 189.9 |
| 2005 | 188.9 | 189.6 | 190.5 | 191.6 | 192.0 | 192.2 | 192.2 | 192.6 | 193.1 | 193.3 | 193.6 | 194.1 |
| 2006 | 193.4 | 194.2 | 195.0 | 196.5 | 197.7 | 198.5 | 198.5 | 199.2 | 200.1 | 200.4 | 201.1 | 202.7 |
| 2007 | 201.6 | 203.1 | 204.4 | 205.4 | 206.2 | 207.3 | 206.1 | 207.3 | 208.0 | 208.9 | 209.7 | 210.9 |
| 2008 | 209.8 | 211.4 | 212.1 | 214.0 | 215.1 | 216.8 | 216.5 | 217.2 | 218.4 | 217.7 | 216.0 | 212.9 |
| 2009 | 210.1 | 211.4 | 211.3 | 211.5 | 212.8 | 213.4 | 213.4 | 214.4 | 215.3 | 216.0 | 216.6 | 218.0 |
| 2010 | 217.9 | 219.2 | 220.7 | 222.8 | 223.6 | 224.1 | 223.6 | 224.5 | 225.3 | 225.8 | 226.8 | 228.4 |
| 2011 | 229.0 | 231.3 | 232.5 | 234.4 | 235.2 | 235.2 | 234.7 | 236.1 | 237.9 | 238.0 | 238.5 | 239.4 |
| 2012 | 238.0 | 239.9 | 240.8 | 242.5 | 242.4 | 241.8 | 242.1 | 243.0 | 244.2 | 245.6 | 245.6 | 246.8 |
| 2013 | 245.8 | 247.6 | 248.7 | 249.5 | 250.0 | 249.7 | 249.7 | 251.0 | 251.9 | 251.9 | 252.1 | 253.4 |
| 2014 | 252.6 | 254.2 | 254.8 | 255.7 | 255.9 | 256.3 | 256.0 | 257.0 | 257.6 | 257.7 | 257.1 | 257.5 |
| 2015 | 255.4 | 256.7 | 257.1 | 258.0 | 258.5 | 258.9 | 258.6 | 259.8 | 259.6 | 259.5 | 259.8 | 260.6 |
| 2016 | 258.8 | 260.0 | 261.1 | 261.4 | 262.1 | 263.1 | 263.4 | 264.4 | 264.9 | 264.8 | 265.5 | 267.1 |
| 2017 | 265.5 | 268.4 | 269.3 | 270.6 | 271.7 | 272.3 | 272.9 | 274.7 | 275.1 | 275.3 | 275.8 | 278.1 |

Note – no further indexation allowance will apply for disposals after 1 Jan 2018 – the Dec 2017 rate should be used for all subsequent sales.

VAT

| | after 1 April 2020 | after 1 April 2019 |
|------------------------------|--------------------|--------------------|
| Standard Rate | 20% | 20% |
| Reduced Rate | 5% | 5% |
| Annual Registration Limit | £85,000 | £85,000 |
| De-registration Limit | £83,000 | £83,000 |
| VAT Fraction - standard rate | 1/6 | 1/6 |
| Maximum turnover to join: | | |
| Cash Accounting Scheme | £1,350,000 | £1,350,000 |
| Annual Accounting Scheme | £1,350,000 | £1,350,000 |
| Flat Rate Scheme (ex VAT) | £150,000 | £150,000 |

Stamp Duty Land Tax

| Value of property (£) | Stamp duty rate (%) |
|--------------------------------|-----------------------|
| <i>Residential property</i> ** | <i>not buy to let</i> |
| 0 – 125,000 | 0* |
| 125,001 – 250,000 | 2* |
| 250,001 – 925,000 | 5* |
| 925,001 – 1.5m | 10* |
| remainder (over £1.5m) | 12* |

* 3% supplement on additional dwelling purchased over £40,000.

** From 22.11.17 full SDLT relief for 1st property purchased up to £300,000 and then 5% up to £500,000. No relief available >£500,000.

| Value of property (£) | Stamp duty rate (%) |
|---------------------------------|---------------------|
| <i>Non-residential property</i> | |
| up to 150,000 | 0 |
| 150,001 – 250,000 | 2 |
| over 250,000 | 5 |

Annual Tax on Enveloped Dwellings

| Value of property (£) | ATED charge (£) |
|-------------------------|-----------------|
| 500,000 – 1,000,000 | 3,700 |
| 1,000,001 – 2,000,000 | 7,500 |
| 2,000,001 – 5,000,000 | 25,200 |
| 5,000,001 – 10,000,000 | 58,850 |
| 10,000,001 – 20,000,000 | 118,050 |
| 20,000,000 | 236,250 |

Scottish Land and Buildings Transactions Tax

| Value of property (£) | LBTT rate % (>25 Jan 19) |
|--|--------------------------|
| <i>Residential property**</i> | |
| 0 – 145,000* | 0* |
| 145,001 – 250,000 | 2* |
| 250,001 – 325,000 | 5* |
| 325,001 – 750,000 | 10* |
| Over 750,000 | 12* |
| * 4% supplement on additional dwelling purchased over £40,000. | |
| ** LBTT relief for 1 st time purchasers up to £175,000. | |
| <i>Non-residential property (on or after 25 Jan 19)</i> | |
| 0 – 150,000 | 0 |
| 150,001 – 250,000 | 1 |
| over 250,000 | 5 |

Welsh Land Transaction Tax

| Value of property (£) | LTT rate % |
|--|------------|
| <i>Residential property**</i> | |
| 0 – 180,000* | 0* |
| 180,001 – 250,000 | 3.5* |
| 250,001 – 400,000 | 5* |
| 400,001 – 750,000 | 7.5* |
| 750,001 – 1,500,000 | 10* |
| Over 1,500,000 | 12* |
| * 3% supplement on additional dwelling purchased over £40,000. | |
| ** LBTT relief for 1 st time purchasers up to £175,000. | |
| <i>Non-residential property</i> | |
| 0 – 150,000 | 0 |
| 150,001 – 250,000 | 1 |
| 250,001 – 1,000,000 | 5 |
| over 1,000,000 | 6 |

Environmental taxes

| | 2020/21 (2019/20) |
|---------------------------------------|-------------------|
| Landfill tax: | |
| Standard rate (per tonne) | £94.15 (£91.35) |
| Lower rate (inactive waste per tonne) | £3.00 (£2.90) |
| Aggregates levy (per tonne) | £2.00 (£2.00) |
| Climate Change Levy (main rates): | |
| Electricity | 0.811p/kwh |
| Natural Gas | 0.406p/kwh |
| LPG | 2.175p/kg |

Insurance Premium Tax:

| | |
|---|-----|
| Standard Rate | 12% |
| Higher Rate (travel, appliances, some vehicles) | 20% |

Air Passenger Duty:

| Band | Reduced rate (lowest class of travel) | Standard rate (other than lowest class of travel) | Higher rate |
|---------------------|---|---|-------------|
| A (0–2000 miles) | £13 | £26 | £78 |
| B (>2000 miles) | £80 | £176 | £528 |

HMRC interest rates

| | Late Payment (%) | Repayment (%) |
|-----------------------------------|---------------------|------------------|
| All taxes (since 7/04/20) | 2.6 | 0.5 |
| All taxes (since 21/08/18) | 3.25 | 0.5 |
| Average Official rate for 2020/21 | 2.25% | |

(These rates change occasionally – see the HMRC website for details)

Tax credits:**Working tax credit**

| | £ per year |
|--|------------|
| Basic element | 3,040.00 |
| Couple and lone parent element | 2,045.00 |
| 30 hour element | 825.00 |
| Disability element | 3,220.00 |
| Severe disability element | 1,390.00 |
| Childcare element: | £ per week |
| Maximum eligible cost for 2 or more children | 300.00 |
| Maximum eligible cost for 1 child | 175.00 |
| Max. percent of eligible costs covered | 70% |

Child tax credit

| | £ per year |
|-------------------------------|------------|
| Family element | 545.00 |
| Child element (each child) | 2,830.00 |
| Disabled child element | 3,415.00 |
| Severe disabled child element | 1,385.00 |

Tapering

| | £ |
|--|-----------|
| Income thresholds & withdrawal rates | |
| First income threshold | 6,530.00 |
| First withdrawal rate | 41% |
| First threshold for child tax credit entitlement only (where no WTC claimed) | 16,385.00 |
| Income rise disregard | 2,500.00 |
| Income fall disregard | 2,500.00 |

Pension credit

| | £ |
|---|-----------|
| Standard Minimum income guarantee credit: (per week) | |
| Single | 173.35 |
| Couple | 265.20 |
| Capital: | |
| Amount disregard | 10,000.00 |
| Amount disregard – care homes | 10,000.00 |
| Deemed income: | |
| £1 per week for every £500 (or part thereof) in excess of these amounts | |

Personal benefit rates

| | 2020/21 | 2019/20 |
|--|------------------------|---------|
| | £ | £ |
| Old State Pension (per week): | | |
| - Single Person (based on own NIC) | 134.25 | 129.20 |
| - Single Person (based on spouse's NIC) | 80.45 | 77.45 |
| - Non-contributory (over 80 pension) | 80.45 | 77.45 |
| New State Pension | 175.20 | 168.60 |
| Child Benefit (per week): | | |
| - First Eligible Child | 21.05 | 20.70 |
| - Each Extra Child | 13.95 | 13.70 |
| - Guardian allowance | 17.90 | 17.60 |
| Statutory Sick Pay (per week): | | |
| - normally receive £116 per week or more | 95.85 | 94.25 |
| Statutory Maternity Pay (per week): | | |
| Average Weekly Earnings of £116 or over | | |
| - Higher Weekly Rate (first 6 weeks) | 90% of weekly earnings | |
| - Standard Rate (remaining 33 weeks) | 151.20 | 148.68 |
| Statutory Paternity/Adoption Pay (per week) | 151.20 | 146.68 |
| Job Seekers Allowance (income based – per week): | | |
| - Single Person (over 25) | 74.35 | 73.10 |
| - Married Couple (both over 18) | 116.80 | 114.85 |
| National Living/Minimum Wage (per hour from Apr 20): | | |
| - ages 25 and over | £8.72 | £8.21 |
| - ages 21 to 24 | £8.20 | £7.70 |
| - ages 18 to 20 (Development rate) | £6.45 | £6.15 |
| - ages <18 (Young worker rate) | £4.55 | £4.35 |
| - Apprentice rate (under 19 or in first year) | £4.15 | £3.90 |
| Employment & Support Allowance (per week): | | |
| - Single under 25 (first 13 weeks) | 58.90 | 57.90 |
| - Single 25 and over (first 13 weeks) | 74.35 | 73.10 |
| Universal Credit (per month): | | |
| - Single under 25 | 342.72 | 251.77 |
| - Single 25 and over | 409.89 | 317.82 |
| - Couple one at least over 25 | 594.04 | 498.89 |
| - Child element: | | |
| - First child (born > 6.5.17) | 235.83 | 277.08 |
| - Second/subsequent child | 235.83 | 231.67 |
| Benefit Cap (per annum) (inside Greater London totals in brackets) | | |
| - Single (no children) | 13,400.00 (15,410.00) | |
| - Single parent (children living with them) | 20,000.00 (23,000.00) | |
| - Couple (with or without children) | 20,000.00 (23,000.00) | |

These rates are selected from a complex list of benefits available based on personal circumstances and therefore are provided in basic outline only – and rates are subject to regular changes. For a full list of benefits see the www.gov.uk website.

Duty rates

| | Duty | Typical Item |
|---|--|--------------|
| Cigarettes | 16.5% of retail price + £237.34 per thousand | packet of 20 |
| Cigars | £296.04/kg | packet of 5 |
| Hand rolling tobacco | £253.33/kg | 30g |
| Beer | 19.08p/litre | pint |
| | 8.42p for low strength or an extra 5.69p for high strength apply | |
| Wine | | |
| >22% abv | £28.74/litre pure alcohol | |
| 15%–22% abv | £3.9672/litre | 75cl bottle |
| 5.5%–15% abv | £2.9757/litre | |
| 4%–5.5% abv | £1.2608/litre | |
| 1.2%–4% abv | 91.68p/litre | |
| Sparkling wine | | |
| 5.5%–8.5% abv | £2.8810/litre | 75cl bottle |
| 8.5%–15% abv | £3.8115/litre | |
| Cider/Perry | | |
| Still | | |
| 1.2%–6.9% abv | 40.38p/litre | 75cl bottle |
| 6.9%–7.5% abv | 50.71p/litre | |
| 7.5%–8.5% abv | 61.04p/litre | |
| Sparkling | | |
| 1.2%–5.5% abv | 40.38p/litre | 75cl bottle |
| 5.5%–8.5% abv | £2.881/litre | |
| Spirits | £28.74/litre of pure alcohol | 70cl bottle |
| Fuel Duties | | |
| Unleaded/Heavy oil (Diesel)/Bio-diesel & bioethanol | | |
| | 57.95p/litre | |
| Bio-diesel for non-road use | 11.14p/litre | |
| LPG | 31.61p/kg | |
| Other Natural gas (road fuel) | 24.7p/kg | |
| Fuel Oil | 10.7p/litre | |
| Aviation gasoline | 37.7p/litre | |