

Rates of Income Tax: 1973-74 to 1989-90

	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %
	1973-74		1974-75		1975-76	
Basic rate	Up to 5,000	30	Up to 4,500	33	Up to 4,500	35
Higher rates	5,000 - 6,000	40	4,500 - 5,000	38	4,500 - 5,000	40
	6,000 - 7,000	45	5,000 - 6,000	43	5,000 - 6,000	45
	7,000 - 8,000	50	6,000 - 7,000	48	6,000 - 7,000	50
	8,000 - 10,000	55	7,000 - 8,000	53	7,000 - 8,000	55
	10,000 - 12,000	60	8,000 - 10,000	58	8,000 - 10,000	60
	12,000 - 15,000	65	10,000 - 12,000	63	10,000 - 12,000	65
	15,000 - 20,000	70	12,000 - 15,000	68	12,000 - 15,000	70
	Over 20,000	75	15,000 - 20,000	73	15,000 - 20,000	75
			Over 20,000	83	Over 20,000	83

Footnotes

(1) Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.

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	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %
	1976-77		1977-78		1978-79	
Reduced rate					Up to 750	25
Basic rate	Up to 5,000	35	Up to 6,000	34	750-8,000	33
Higher rates	5,000 - 5,500	40	6,000 - 7,000	40	8,000 - 9,000	40
	5,500 - 6,500	45	7,000 - 8,000	45	9,000 - 10,000	45
	6,500 - 7,500	50	8,000 - 9,000	50	10,000 - 11,000	50
	7,500 - 8,500	55	9,000 - 10,000	55	11,000 - 12,500	55
	8,500 - 10,000	60	10,000 - 12,000	60	12,500 - 14,000	60
	10,000 - 12,000	65	12,000 - 14,000	65	14,000 - 16,000	65
	12,000 - 15,000	70	14,000 - 16,000	70	16,000 - 18,500	70
	15,000 - 20,000	75	16,000 - 21,000	75	18,500 - 24,000	75
	Over 20,000	83	Over 21,000	83	Over 24,000	83

Footnotes

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	1979-80		1980-82		1982-83	
	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %
Reduced rate	Up to 750	25				
Basic rate	750 - 10,000	30	Up to 11,250	30	0-12,800	30
Higher rates	10,000 - 12,000	40	11,250 - 13,250	40	12,800 - 15,100	40
	12,000 - 15,000	45	13,250 - 16,750	45	15,100 - 19,100	45
	15,000 - 20,000	50	16,750 - 22,250	50	19,100 - 25,300	50
	20,000 - 25,000	55	22,250 - 27,750	55	25,300 - 31,500	55
	Over 25,000	60	Over 27,750	60	Over 31,500	60

Footnotes

(1) Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.

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	1983-84		1984-85		1985-86	
	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %
Basic rate	Up to 14,600	30	Up to 15,400	30	Up to 16,200	30
Higher rates	14,600 - 17,200	40	15,400-18,200	40	16,200-19,200	40
	17,200 - 21,800	45	18,200-23,100	45	19,200-24,400	45
	21,800 - 28,900	50	23,100-30,600	50	24,400-32,300	50
	28,900 - 36,000	55	30,600-38,100	55	32,300-40,200	55
	Over 36,000	60	Over 38,100	60	Over 40,200	60

Footnotes

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	1986-87		1987-88		1988-89	
	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %	Bands of taxable income (1) £	Rate of tax %
Basic rate	Up to 17,200	29	Up to 17,900	27	Up to 19,300	25
Higher rates	17,200-20,200	40	17,900-20,400	40	Over 19,300	40
	20,200-25,400	45	20,400-25,400	45		
	25,400-33,300	50	25,400-33,300	50		
	33,300-41,200	55	33,300-41,200	55		
	Over 41,200	60	Over 41,200	60		

Footnotes

(1) Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.

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	Bands of taxable income (1) £	Rate of tax %
	1989-90	
Basic rate	Up to 20,700	25
Higher rates	Over 20,700	40

Footnotes

(1) Taxable income is defined as gross income for income tax purposes less any allowances and reliefs available at the taxpayer's marginal rate.