## Press release: Marriage Allowance promoted on Valentine's Day

HM Revenue and Customs (HMRC) is sharing the love this Valentine's Day and encouraging married couples and those in a civil partnership to sign up for Marriage Allowance.

More than 3.5 million couples are already benefitting from Marriage Allowance, which was introduced in April 2015, but HMRC estimates around 700,000 couples are still eligible for the free tax break worth up to £238 this year. If their claim is backdated, they could receive a lump sum of up to £900.

Financial Secretary to the Treasury, Mel Stride, said:

For more than 3.5 million married couples and those in a civil partnership, we are putting up to £238 this year back into their wallets, and it is encouraging to see so many people taking advantage of the tax relief.

Married couples who are yet to sign up for this great scheme — you too can benefit — it is quick to register and any back-dated allowances will be paid as a lump sum.

Marriage Allowance lets lower income workers transfer £1,190 of their Personal Allowance to their husband, wife or civil partner — if their income is higher. This reduces their tax by up to £238 for 2018 to 2019 tax year.

Customers can benefit from Marriage Allowance if all the following apply:

- you're married or in a civil partnership
- you do not pay Income Tax or your income is below your Personal Allowance (usually £11,850)
- your partner pays Income Tax at the basic rate, which usually means their income is between £11,851 and £46,350

The personal tax allowance is increasing to £12,500 in April 2019. The increase in non-taxable earnings means eligible couples will be able to transfer up to £1,250 from the lower income to the higher income earner - reducing their tax by up to £250 a year.

Couples are guaranteed 100% of their eligible entitlement if they apply directly through HMRC.

There is no need to reapply for Marriage Allowance every year because it is automatically renewed. However, couples should notify HMRC if their circumstances change and they want to cancel it.

- 1. Marriage Allowance is available in Scotland although the higher earning partner must pay the starter, basic or intermediate rate, which usually means their income is between £11,850 and £43,430.
- 2. In Budget 2018, the government asked the Law Commission to propose options for a simpler and fairer system to give modern couples meaningful choice. This will include looking at reducing unnecessary red tape and lowering the cost of wedding venues for couples.