

# TAX ALLOWANCES 2025/26

INCOME

£12,570  
TAX FREE

SAVINGS  
INCOME

UP TO \*£5,000  
TAX FREE  
\*If all other  
taxable income  
is below £12,570

ISA

£20,000  
TAX FREE

£500  
TAX FREE

CGT

CAPITAL GAINS  
TAX  
£3,000  
TAX FREE

DIVIDEND

£1,000  
BASIC TAX  
FREE  
£500 HIGHER  
TAX FREE

INHERITANCE  
TAX  
£325,000  
TAX FREE

SAVINGS  
ALLOWANCE

IHT