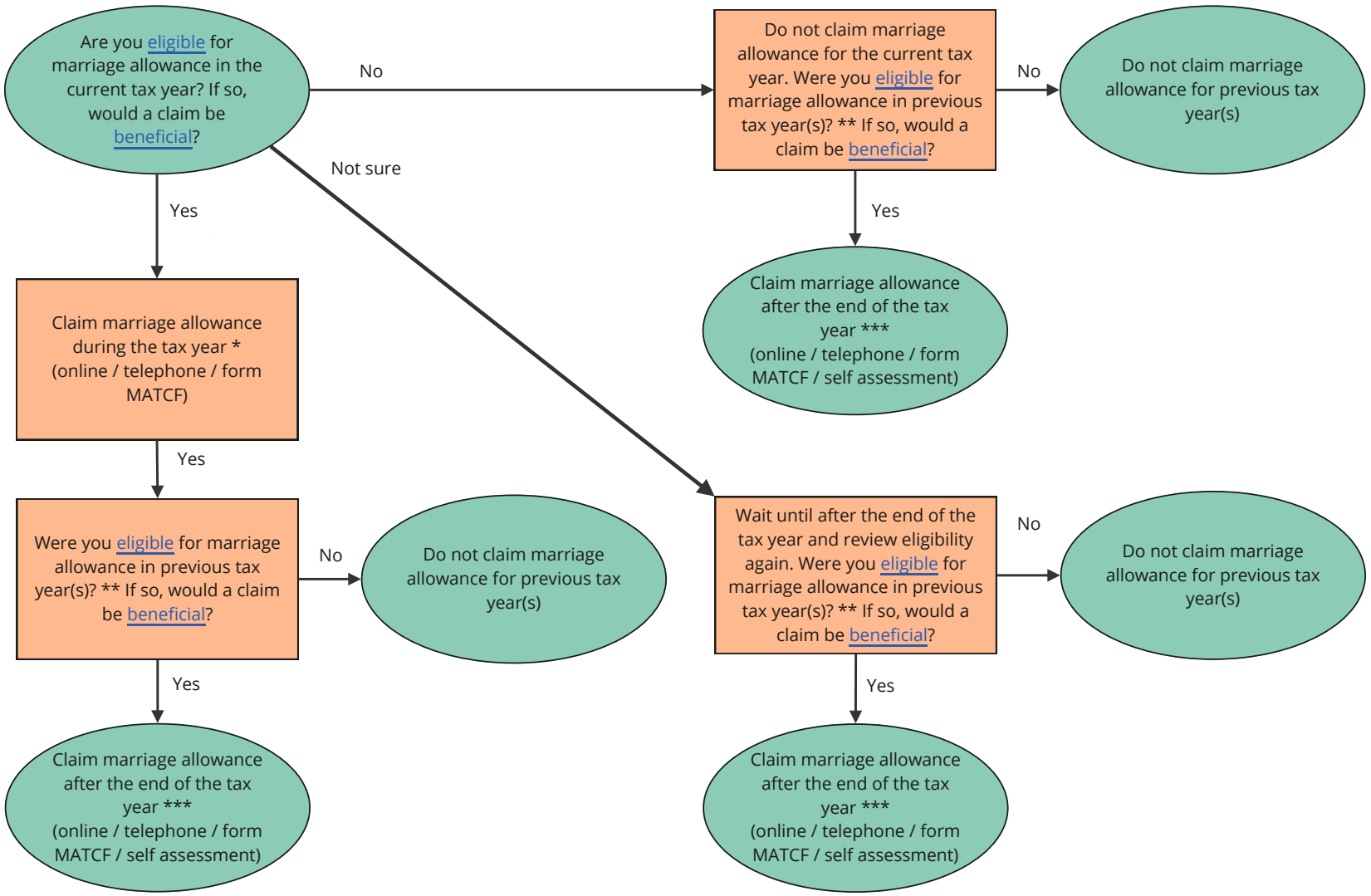
Marriage allowance flowchart for married couples / civil partnerships that do not have a marriage allowance claim in place

Low Incomes Tax Reform Group.
A voice for the unrepresented.



* When you claim marriage allowance during the tax year, this results in a claim that will continue automatically in future tax years.

** You can claim marriage allowance for up to four previous tax years. So, if you are claiming in 2026/27, you can make claims for the previous four tax years: 2022/23, 2023/24, 2024/25 and 2025/26.

*** When you claim marriage allowance after the end of the tax year, the claim applies to the year for which you are making a claim only. If you wish to claim marriage allowance for the current tax year (2026/27) or a future tax year (2027/28 onwards), you will have to make a separate claim.

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