

UKMOD Change Log

Summary of changes between B2026.01 and B2026.03

Date: 22 Jun 2026

This document provides a summary of the changes implemented since the preceding public release of UKMOD. For further technical detail, please consult the Excel log file reported in the 'Log' directory of the model.

Policy Additions

- Added option to simulate devolved taxes on property income in Scotland separately from non-saving non-dividend income

Data Revisions

- The following new data releases have been generated for 2024:
 - UK_2024_a1 – single year version
 - UK_2024_b1 – three-year pooled version
 - UK_2024_d1 – single year version with consumption data imputed using LCF 2023/24 uprated by CPI
- The following datasets have been revised:
 - UK_2023_a3 – single year version
 - UK_2023_d3 – single year version with consumption data imputed using LCF 2023/24
 - UK_2022_a2 – single year version
 - UK_2022_d4 – single year version with consumption data imputed using LCF 2022/23

All datasets listed above are based on the revised versions of the FRS released on 22 May 2026.

Please note that the revised 2022 FRS release appears to contain many issues related to data cleaning. Consequently, although UK_2022_a2 and UK_2022_d4 have been updated using the new v2 files, the previous stable versions (UK_2022_a1 and UK_2022_d3) have been retained as backups.

Code Corrections and Amendments

- Income taxes projected by policy tin_uk have been completely revised to improve clarity, resulting in the following substantive adjustments:
 - Starter rate for savings taxes amended
 - Excess of personal allowance to non-dividend income deducted from dividend income
 - Property income taxation revised from last income source – income sources for tax purposes now organised as described in [Change to tax rates for property, savings and dividend income – technical note - GOV.UK](#)