



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

CHAPTER 3

TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS

Married couple's allowance

45 Marriages before 5 December 2005

- (1) If a man—
- (a) makes a claim for a tax year, and
 - (b) meets the conditions set out in subsection (2),
- he is entitled to a tax reduction for the tax year of 10% of the amount specified in subsection (3)(a) or (b) (as applicable).
- (2) The conditions are that—
- (a) for the whole or part of the tax year he is married and his wife is living with him,
 - (b) the marriage took place before 5 December 2005 and no election for the new rules to apply is in force for the tax year,
 - (c) he or his wife was born before 6 April 1935, and
 - (d) he meets the requirements of section 56 (residence etc).
- (3) The amount is—
- (a) [^{F1}£7,705], if either the man or his wife is aged 75 or over at some time in the tax year, and
 - (b) [^{F2}£7,595], in any other case.

Status: Point in time view as at 06/12/2011. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 45. (See end of Document for details)

- (4) For a man whose adjusted net income for the tax year exceeds [^{F3}£25,400], the amounts specified in subsection (3) are reduced by—
- (a) half the excess, less
 - (b) any reduction in his personal allowance under section 36(2) or 37(2).
- (5) But subsection (4) does not reduce the amounts specified in subsection (3) below the minimum amount.
- (6) For the meaning of “adjusted net income” see section 58.

Textual Amendments

- F1** Word in s. 45(3)(a) replaced (6.12.2011) by [The Income Tax \(Indexation\) Order 2011 \(S.I. 2011/2926\)](#), [art. 3\(f\)\(i\)](#)
- F2** Word in s. 45(3)(b) replaced (6.12.2011) by [The Income Tax \(Indexation\) Order 2011 \(S.I. 2011/2926\)](#), [art. 3\(f\)\(ii\)](#)
- F3** Word in s. 45(4) replaced (6.12.2011) by [The Income Tax \(Indexation\) Order 2011 \(S.I. 2011/2926\)](#), [art. 3\(h\)](#)

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