



Finance (No. 2) Act 1975

1975 CHAPTER 45

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

GENERAL

30 Alteration of personal reliefs

- (1) In section 8 of the Taxes Act (personal relief)—
 - (a) for the reference in subsection (1)(a) (married) to £865 there shall be substituted a reference to £955 ; and
 - (b) for the references in subsection (1)(b) (single) and (2) (wife's earned income) to £625 there shall be substituted references to £675.
- (2) In section 14 of the Taxes Act (additional relief for widows and others in respect of children) for the references to £180 there shall be substituted references to £280.
- (3) In section 18 of the Taxes Act (relief for blind persons)—
 - (a) for any reference to £100 or £130 there shall be substituted a reference to £180; and
 - (b) for any reference to £200 or £260 there shall be substituted a reference to £360.