



Income Tax Act 2007

2007 CHAPTER 3

PART 8

OTHER RELIEFS

CHAPTER 6

MISCELLANEOUS OTHER RELIEFS

Payments for life insurance etc

457 Payments to trade unions

- (1) An individual who makes a payment to a trade union in a tax year is entitled to relief for the tax year if—
 - (a) part of the payment (the “qualifying amount”) is attributable to the provision of superannuation, life insurance or funeral benefits,
 - (b) the individual meets the requirements of section 460 (residence etc), and
 - (c) the individual makes a claim.
- (2) The amount of the relief is equal to half the qualifying amount.
- (3) But the maximum amount of relief under this section to which an individual is entitled for a tax year is £100.
- (4) The relief is given by deducting the amount of the relief in calculating the individual's net income for the tax year (see Step 2 of the calculation in section 23).
- (5) “Trade union” has the meaning given by section 1 of the Trade Union and Labour Relations (Consolidation) Act 1992 (c. 52).

Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007. Cross Heading: Payments for life insurance etc. (See end of Document for details)

458 Payments to police organisations

- (1) An individual who makes a payment to a police organisation in a tax year is entitled to relief for the tax year if—
 - (a) part of the payment (the “qualifying amount”) is attributable to the provision of superannuation, life insurance or funeral benefits,
 - (b) the sum of the qualifying amounts for all the payments which the individual makes in the tax year is at least £20,
 - (c) the individual meets the requirements of section 460 (residence etc), and
 - (d) the individual makes a claim.
- (2) The amount of the relief is equal to half the qualifying amount.
- (3) But the maximum amount of relief under this section to which an individual is entitled for a tax year is £100.
- (4) The relief is given by deducting the amount of the relief in calculating the individual's net income for the tax year (see Step 2 of the calculation in section 23).
- (5) “Police organisation” means an organisation of persons in police service.

459 Payments for benefit of family members

- (1) An individual who pays a sum, or from whose earnings a sum is deducted, in a tax year is entitled to a tax reduction for the tax year if—
 - (a) the sum is paid or deducted under an Act or the individual's terms and conditions of employment,
 - (b) the sum is for the purpose of—
 - (i) securing a deferred annuity after the individual's death for the individual's surviving spouse or civil partner, or
 - (ii) making provision after the individual's death for the individual's children,
 - (c) the individual meets the requirements of section 460 (residence etc), and
 - (d) the individual makes a claim.
- (2) The amount of the tax reduction is equal to income tax at the basic rate on the total of all the sums paid or deducted in the tax year.
- (3) But the maximum amount of the tax reduction under this section to which an individual is entitled for a tax year is equal to income tax at the basic rate on £100.
- (4) A tax reduction under this section is given effect at Step 6 of the calculation in section 23.
- (5) There is no entitlement to a tax reduction under this section in respect of a contribution paid by any person under—
 - (a) Part 1 of the Social Security Contributions and Benefits Act 1992 (c. 4), or
 - (b) Part 1 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 (c. 7).
- (6) This section is also subject to sections 192 to 194 of FA 2004 (relief for pension contributions).
- (7) In this section “earnings” has the meaning given by section 62 of ITEPA 2003.

Status: Point in time view as at 21/07/2008.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Payments for life insurance etc. (See end of Document for details)

460 Residence etc of claimants

- (1) This section applies in relation to an individual who claims—
 - (a) relief under section 457 or 458 (payments to trade unions and police organisations) for a tax year, or
 - (b) a tax reduction under section 459 (payments for benefit of family members) for a tax year.
- (2) The individual meets the requirements of this section if the individual—
 - (a) is UK resident for the tax year, or
 - (b) meets the condition in subsection (3).
- (3) An individual meets the condition in this subsection if, at any time in the tax year, the individual—
 - (a) is resident in the Isle of Man or the Channel Islands,
 - (b) has previously resided in the United Kingdom and is resident abroad for the sake of the health of—
 - (i) the individual, or
 - (ii) a member of the individual's family who is resident with the individual,
 - (c) is a person who is or has been employed in the service of the Crown,
 - (d) is employed in the service of any territory under Her Majesty's protection,
 - (e) is employed in the service of a missionary society, or
 - (f) is a person whose late spouse or late civil partner was employed in the service of the Crown.

[^{F1}(4) For the effect of section 809B (claim for remittance basis to apply) applying to an individual for a tax year, see section 809G (no entitlement under section 457, 458 or 459).]

Textual Amendments

- F1** S. 460(4) inserted (21.7.2008 with effect in accordance with Sch. 7 para. 81 of the amending Act) by [Finance Act 2008 \(c. 9\), Sch. 7 para. 78](#)

Status:

Point in time view as at 21/07/2008.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Payments for life insurance etc.