



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

CHAPTER 2

PERSONAL ALLOWANCE AND BLIND PERSON'S ALLOWANCE

Blind person's allowance

38 Blind person's allowance

- (1) An individual who makes a claim is entitled to a blind person's allowance of £1,660 for a tax year if the individual—
 - (a) meets the first or second condition for the whole or part of the tax year, and
 - (b) meets the requirements of section 56 (residence etc).
- (2) The first condition is that the individual is registered as a blind person in a register kept under section 29 of the National Assistance Act 1948 (c. 29) (registers kept by local authorities in England and Wales).
- (3) The second condition is that—
 - (a) the individual is ordinarily resident in Scotland or Northern Ireland, and
 - (b) because of the individual's blindness, the individual is unable to do any work for which eyesight is essential.
- (4) If an individual who is entitled to a blind person's allowance for a particular tax year—
 - (a) became registered as a blind person in a register kept under section 29 of the National Assistance Act 1948 in the tax year, but
 - (b) obtained the evidence of blindness on the basis of which the registration was made in the preceding tax year,

Status: Point in time view as at 06/04/2007. This version of this provision has been superseded.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 38. (See end of Document for details)

the individual is treated as having met the first condition for the whole of the preceding tax year.

Status:

Point in time view as at 06/04/2007. This version of this provision has been superseded.

Changes to legislation:

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