



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 3

#### PERSONAL RELIEFS

### CHAPTER 3

#### TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS

##### *Introduction*

#### **42 Tax reductions under Chapter**

- (1) This Chapter contains provisions about entitlement to tax reductions in a case where a party to a marriage or civil partnership was born before 6 April 1935.
- (2) Individuals are entitled to tax reductions under the following provisions of this Chapter—
  - (a) section 45 (marriages before 5 December 2005),
  - (b) section 46 (marriages and civil partnerships on or after 5 December 2005),
  - (c) section 47 (election by individual to transfer relief under section 45 or 46),
  - (d) section 48 (joint election to transfer relief under section 45 or 46),
  - (e) section 49 (election for partial transfer back of relief),
  - (f) section 51 (transfer of unused relief), and
  - (g) section 52 (transfer back of unused relief).
- (3) The tax reductions under sections 45 to 49 are subject to section 54 (tax reductions in the year of marriage or entry into civil partnership).
- (4) A tax reduction under this Chapter is given effect at Step 6 of the calculation in section 23.