



# 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) [<sup>F1</sup>£7,295] , if either the man or his wife is aged 75 or over at some time in the tax year, and
  - (b) [<sup>F2</sup>£7,185] , in any other case.

---

*Status: Point in time view as at 02/12/2010. This version of this provision has been superseded.*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 [<sup>F3</sup>£24,000] , 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) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(f\)\(i\)](#)
- F2** Word in s. 45(3)(b) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(f\)\(ii\)](#)
- F3** Word in s. 45(4) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(h\)](#)

**Status:**

Point in time view as at 02/12/2010. This version of this provision has been superseded.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.