



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 3

#### PERSONAL RELIEFS

#### CHAPTER 3

##### TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS<sup>F1</sup>: PERSONS BORN BEFORE 6 APRIL 1935]

##### *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)<sup>F1</sup>...
- (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>F2</sup>£8,355], if either the man or his wife is aged 75 or over at some time in the tax year<sup>F3</sup>...
  - <sup>F3</sup>(b) .....

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*Status: Point in time view as at 26/03/2015. This version of this provision has been superseded.*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)*

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- (4) For a man whose adjusted net income for the tax year exceeds [<sup>F4</sup>£27,700], the amounts specified in subsection (3) are reduced by [<sup>F5</sup>half the excess].
- (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- F1** Words in s. 45(1) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#) Group 1
- F2** Sum in s. 45(3)(a) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 2\(1\)\(d\)](#)
- F3** Words in s. 45(3) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\), s. 3\(2\), Sch. 1 Pt. 10](#) Group 1
- F4** Sum in s. 45(4) substituted (26.3.2015) by [Finance Act 2015 \(c. 11\), s. 2\(1\)\(e\)](#)
- F5** Words in s. 45(4) substituted for s. 45(4)(a)(b) (with effect in accordance with s. 5(11) of the amending Act) by [Finance Act 2015 \(c. 11\), s. 5\(6\)](#)

**Status:**

Point in time view as at 26/03/2015. 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.