



# 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) £6,135, if either the man or his wife is aged 75 or over at some time in the tax year, and
  - (b) £6,065, in any other case.

---

*Status: This is the original version (as it was originally enacted).*

---

- (4) For a man whose adjusted net income for the tax year exceeds £20,100, 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.