



# 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*

#### **46 Marriages and civil partnerships on or after 5 December 2005**

(1) If an individual—

- (a) makes a claim for a tax year, and
- (b) meets the conditions set out in subsection (2),

the individual 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 the individual is married or in a civil partnership and is living with the spouse or civil partner,
- (b) the marriage took place, or the civil partnership was formed, on or after 5 December 2005 or, if the marriage took place before that date, an election for the new rules to apply is in force for the tax year,
- (c) the individual, or the spouse or civil partner, was born before 6 April 1935,
- (d) the individual meets the requirements of section 56 (residence etc), and
- (e) the individual's net income for the tax year exceeds that of the spouse or civil partner or, if they have the same amount of net income for the tax year, the individual is specified in an election as the person to be entitled to relief under this section for the year.

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*Status: Point in time view as at 19/07/2011. This version of this provision has been superseded.*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 46. (See end of Document for details)*

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- (3) The amount is—
- (a) [<sup>F1</sup>£7,295] , if either the individual, or the spouse or civil partner, is aged 75 or over at some time in the tax year, and
  - (b) [<sup>F2</sup>£7,185] , in any other case.
- (4) For an individual 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 the individual's 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) An election under subsection (2)(e)—
- (a) is to be made jointly by the parties to the marriage or civil partnership, and
  - (b) is to be made [<sup>F4</sup>not more than 4 years after the end of] the tax year to which the election relates.
- (7) For the meaning of “adjusted net income” see section 58.

#### **Textual Amendments**

- F1** Word in s. 46(3)(a) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(g\)\(i\)](#)
- F2** Word in s. 46(3)(b) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(g\)\(ii\)](#)
- F3** Word in s. 46(4) substituted (2.12.2010 for tax year 2011-2012) by [The Income Tax \(Indexation\) Order 2010 \(S.I. 2010/2879\)](#), [art. 4\(h\)](#)
- F4** Words in s. 46(6)(b) substituted (1.4.2010) by [Finance Act 2008 \(c. 9\)](#), s. 118(2), [Sch. 39 para. 56](#); [S.I. 2009/403](#), [art. 2\(2\)](#) (with [art. 10](#))

**Status:**

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