



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

[^{F1}CHAPTER 3A

TRANSFERABLE TAX ALLOWANCE FOR MARRIED COUPLES AND CIVIL PARTNERS

Introduction

[^{F1}55A Tax reduction under Chapter

- (1) This Chapter contains provisions about the entitlement of a spouse or civil partner to a tax reduction in a case where the other party to the marriage or civil partnership has elected for a reduced personal allowance.
- (2) A tax reduction under this Chapter is given effect at Step 6 of the calculation in section 23.
- (3) For the effect of section 809B (claim for remittance basis to apply) applying to an individual for a tax year, see section 809G (no entitlement to tax reduction).]

Textual Amendments

- F1** Pt. 3 Ch. 3A inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(2\)](#)

Status:

Point in time view as at 06/04/2021.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 55A.