
STATUTORY INSTRUMENTS

2005 No. 3229

The Tax and Civil Partnership Regulations 2005

Income and Corporation Taxes Act 1988

52.—(1) After section 257A insert —

“Married couple’s allowance (post-5th December 2005 marriages and civil partnerships etc.)

257AB.—(1) This section applies if —

- (a) the claimant is, for the whole or any part of the year of assessment, living with his spouse or civil partner,
- (b) either the claimant or his spouse or civil partner was born before 6th April 1935,
- (c) the marriage or civil partnership was entered into on or after 5th December 2005 or, if the marriage was entered into before that date, an election for this section to apply has effect for that year, and
- (d) the claimant’s total income for that year exceeds that of his spouse or civil partner or, if they have the same amount of total income for that year, the claimant is specified in an election as the person to be entitled to relief under this section for that year.

(2) The claimant shall be entitled for that year to an income tax reduction —

- (a) calculated by reference to £5,975 (if either the claimant or his spouse or civil partner is at any time within that year of the age of 75 or upwards), or
- (b) calculated by reference to £5,905 (in any other case).

(3) For the purposes of subsection (2)(a) above an individual who would have been of or over the age of 75 within the year of assessment if he had not died in the course of it shall be treated as having been of that age within that year.

(4) In relation to a claimant whose total income for the year of assessment exceeds £19,500, subsection (2) above applies as if the amounts specified in it were reduced by—

- (a) one half of the excess, less
- (b) any reduction made in his allowance under section 257 by virtue of subsection (5) of that section.

(5) The amounts specified in subsection (2) above shall not by virtue of subsection (4) above be treated as reduced below £2,280.

(6) An individual shall not be entitled by virtue of this section to more than one income tax reduction for any year of assessment.

(7) In relation to a claim by an individual who —

- (a) becomes a spouse or civil partner in the year of assessment, and
- (b) has not previously in the year been entitled to relief under this section,

this section shall have effect as if the amounts specified in subsection (2) above were reduced by one twelfth for each month of the year ending before the date of the marriage or civil partnership.

In this subsection “month” means a month beginning with the 6th day of a month of the calendar year.

- (8) An election under subsection (1)(c) —
 - (a) shall be made jointly by the parties to the marriage,
 - (b) shall be made before the first year of assessment for which it is to have effect,
 - (c) shall have effect for that and each succeeding year of assessment for which any party to the marriage is entitled to relief under this section, and
 - (d) shall be irrevocable.
- (9) An election under subsection (1)(d) —
 - (a) shall be made jointly by the parties to the marriage or civil partnership, and
 - (b) shall be made on or before the 5th anniversary of the 31st January next following the end of the year of assessment to which the election relates.”.