



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

CHAPTER 1

INTRODUCTION

33 Overview of Part

- (1) This Part provides for personal reliefs.
- (2) Chapter 2 provides for entitlement to a personal allowance and a blind person's allowance.
- (3) Chapter 3 provides for tax reductions for married couples and civil partners [^{F1}where a party to the marriage or civil partnership is born before 6 April 1935].
- [^{F2}(3A) Chapter 3A provides for a transferable tax allowance for married couples and civil partners.]
- (4) Chapter 4 contains provision applicable for the purposes of Chapters 2 [^{F3}, 3 and 3A], in particular—
 - (a) requirements about residence etc of claimants to allowances under Chapter 2 or tax reductions under Chapter 3 [^{F4}or 3A], and
 - (b) indexation of the amounts of [^{F5}the allowances under Chapter 2 and tax reductions under Chapter 3].

Textual Amendments

- F1** Words in s. 33(3) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(5\)\(a\)](#)

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- F2** S. 33(3A) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(5\)\(b\)](#)
- F3** Words in s. 33(4) substituted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(5\)\(c\)](#)
- F4** Words in s. 33(4)(a) inserted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(5\)\(d\)](#)
- F5** Words in s. 33(4)(b) substituted (with effect in accordance with s. 11(12) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 11\(5\)\(e\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)