



Finance Act 1962

1962 CHAPTER 44

PART II

INCOME TAX AND PROFITS TAX

CHAPTER I

RENEWAL OF INCOME TAX, AND CHANGES IN PERSONAL RELIEFS

7 Charge of income tax for 1962-63

Income tax for the year 1962-63 shall be charged at the standard rate of seven shillings and ninepence in the pound, and in the case of an individual whose total income exceeds two thousand pounds, at such higher rates in respect of the excess as Parliament may hereafter determine.

8 Increase of reliefs for small incomes

- (1) In section fifteen of the Finance Act, 1952 (relief for persons under sixty-five with small incomes), as originally enacted, for the references to two hundred and fifty pounds (the income limit for the full relief) there shall be substituted in all places references to four hundred pounds; and (as regards the marginal relief) for the references to three hundred and fifty pounds and to two-fifths there shall be substituted references to five hundred and fifty pounds and to one-half.
- (2) In section thirteen of the Finance Act, 1957 (relief for persons over sixty-five with small incomes), as originally enacted, for the references to two hundred and fifty pounds and to four hundred pounds (the income limits for exemption) there shall be substituted references to three hundred pounds and to four hundred and eighty pounds; and (as regards the marginal relief) for the reference to fifty pounds (the addition to the income limit) there shall be substituted a reference to seventy-five pounds.

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- (3) This section shall not be deemed to have required any change in the amounts deducted or repaid under section one hundred and fifty-seven (pay as you earn) of the Income Tax Act, 1952, before the twenty-second day of June, nineteen hundred and sixty-two.

9 Relief for blind persons

- (1) Subject to subsection (3) below, if a claimant proves—
- (a) that he is a married man who for the year of assessment has his wife living with him, and that one of them was, and the other was not, throughout the year a registered blind person; or
 - (b) that, not being such a married man, he was throughout the year a registered blind person;

and also proves that the amounts of any tax-free disability payments receivable in the year by him or, as the case may be, by his wife living with him are such that seven-ninths of the aggregate thereof is less than one hundred pounds, he shall be entitled to a deduction from the amount of income tax with which he is chargeable equal to tax at the standard rate on an amount equal to one hundred pounds reduced by seven-ninths of the aggregate of any such payments so receivable.

- (2) Subject to subsection (3) below, if a claimant proves—
- (a) that he is a married man who for the year of assessment has his wife living with him; and
 - (b) that throughout the year both he and his wife were registered blind persons; and
 - (c) that the amounts of any tax-free disability payments receivable in the year (whether by him or his wife) are such that seven-ninths of the aggregate thereof is less than two hundred pounds ;

he shall be entitled to a deduction from the amount of income tax with which he is chargeable equal to tax at the standard rate on an amount equal to two hundred pounds reduced by seven-ninths of the aggregate of any such payments so receivable.

- (3) Unless a claimant who is entitled to relief for the year of assessment under section two hundred and seventeen of the Income Tax Act, 1952, in respect of the services of a daughter relinquishes his claim to that relief, he shall not be allowed relief under subsection (1) or (2) above for that year.

- (4) In this section—

" registered blind person " means a person registered as a blind person in a register compiled under section twenty-nine of the National Assistance Act, 1948, or under any corresponding enactment for the time being in force in Northern Ireland;

" tax-free disability payment " means a periodical payment receivable by a person on account of his blindness and not falling to be treated as income for the purposes of income tax.

- (5) In subsection (1) of section fourteen of the Finance Act, 1957 (under which, as amended by the Finance Act, 1960, certain reliefs specified in paragraphs (a) to (d) thereof by reference to the enactments conferring them are allowable for purposes of surtax), at the end of paragraph (d) there shall be inserted the following—

“and

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- (e) subsection (1) or (2) of section nine of the Finance Act, 1962 (relief for blind persons);”.
- (6) The Income Tax Acts, and in particular Part VIII of the Income Tax Act, 1952, shall have effect as if subsections (1) to (4) of this section were contained in the said Part VIII between sections two hundred and eighteen and two hundred and nineteen.