



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 3

#### PERSONAL RELIEFS

#### CHAPTER 3

##### TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS<sup>[F1]</sup>: PERSONS BORN BEFORE 6 APRIL 1935]

##### *Married couple's allowance*

#### 45 Marriages before 5 December 2005

- (1) If a man—
- makes a claim for a tax year, and
  - meets the conditions set out in subsection (2) <sup>[F1]</sup> or the conditions set out in subsection (2A)],
- he is entitled to a tax reduction for the tax year of 10% of the amount specified in subsection (3)(a) <sup>F2</sup> ... .
- (2) The conditions are that—
- for the whole or part of the tax year he is married and his wife is living with him,
  - the marriage took place before 5 December 2005 and no election for the new rules to apply is in force for the tax year,
  - he or his wife was born before 6 April 1935, and
  - he meets the requirements of section 56 (residence etc).

<sup>[F3]</sup>(2A) The conditions are that—

- for the whole or part of the tax year he is in a civil partnership and his female civil partner is living with him,

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- (b) the civil partnership results from a relevant conversion and no election for the new rules to apply is in force for the tax year,
- (c) he or his civil partner was born before 6 April 1935, and
- (d) he meets the requirements of section 56 (residence etc).]
- (3) The amount is—
- (a) [<sup>F4</sup>£11,080], if either the man or his wife [<sup>F5</sup>or civil partner] is aged 75 or over at some time in the tax year <sup>F6</sup>...
- <sup>F6</sup>(b) .....
- (4) For a man whose adjusted net income for the tax year exceeds [<sup>F7</sup>£37,000], the amounts specified in subsection (3) are reduced by [<sup>F8</sup>half the excess].
- (5) But subsection (4) does not reduce the amounts specified in subsection (3) below the minimum amount.
- (6) For the meaning of “adjusted net income” see section 58.

#### Textual Amendments

- F1** Words in s. 45(1)(b) inserted (7.12.2020) by [The Marriage and Civil Partnership \(Northern Ireland\) \(No. 2\) Regulations 2020 \(S.I. 2020/1143\)](#), regs. 1(2), **45(4)(a)**
- F2** Words in s. 45(1) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F3** S. 45(2A) inserted (7.12.2020) by [The Marriage and Civil Partnership \(Northern Ireland\) \(No. 2\) Regulations 2020 \(S.I. 2020/1143\)](#), regs. 1(2), **45(4)(b)**
- F4** Sum in s. 45(3)(a) substituted (23.1.2024) by [The Income Tax \(Indexation of Blind Person’s Allowance and Married Couple’s Allowance\) Order 2024 \(S.I. 2024/84\)](#), **reg. 2(c)**
- F5** Words in s. 45(3)(a) inserted (7.12.2020) by [The Marriage and Civil Partnership \(Northern Ireland\) \(No. 2\) Regulations 2020 \(S.I. 2020/1143\)](#), regs. 1(2), **45(4)(c)**
- F6** Words in s. 45(3) repealed (31.1.2013) by [Statute Law \(Repeals\) Act 2013 \(c. 2\)](#), s. 3(2), **Sch. 1 Pt. 10** Group 1
- F7** Sum in s. 45(4) substituted (23.1.2024) by [The Income Tax \(Indexation of Blind Person’s Allowance and Married Couple’s Allowance\) Order 2024 \(S.I. 2024/84\)](#), **reg. 2(e)**
- F8** Words in s. 45(4) substituted for s. 45(4)(a)(b) (with effect in accordance with s. 5(11) of the amending Act) by [Finance Act 2015 \(c. 11\)](#), **s. 5(6)**

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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.)