



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

CHAPTER 3

TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS^[F1]: PERSONS BORN BEFORE 6 APRIL 1935]

Transfer of unused relief

52 Transfer back of unused relief

(1) If—

- (a) an individual's spouse or civil partner is entitled to a tax reduction under section 47 or 48 for a tax year,
- (b) the tax reduction is greater than the spouse or civil partner's comparable tax liability, and
- (c) the conditions set out in subsection (3) are met,

the individual is entitled to a tax reduction for that tax year equal to the unused part of the spouse or civil partner's tax reduction.

(2) The unused part of the spouse or civil partner's tax reduction is equal to—

- (a) the tax reduction to which the spouse or civil partner is entitled, less
- (b) the spouse or civil partner's comparable tax liability.

(3) The conditions are that—

- (a) the spouse or civil partner gives notice to an officer of Revenue and Customs that subsection (1) is to apply for the tax year, and
- (b) the individual makes a claim.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Section 52. (See end of Document for details)

- (4) The tax reduction to which the individual is entitled under subsection (1) is in addition to any tax reduction to which the individual is entitled under section 45, 46 or 49.
- (5) The meaning of “comparable tax liability” is given in section 53.

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 52.