



# 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.
- (4) Chapter 4 contains provision applicable for the purposes of Chapters 2 and 3, in particular—
  - (a) requirements about residence etc of claimants to allowances under Chapter 2 or tax reductions under Chapter 3, and
  - (b) indexation of the amounts of those allowances and tax reductions.