



# Finance Act 2008

## 2008 CHAPTER 9

### PART 1

#### CHARGES, RATES, ALLOWANCES, RELIEFS ETC

##### *Income tax*

### 3 Personal allowances for those aged 65 and over

(1) For the tax year 2008-09—

- (a) the amount specified in section 36(1) of ITA 2007<sup>F1</sup>... (personal allowance for those aged 65 to 74) is replaced with “ £9,030 ”, and
- (b) the amount specified in section 37(1) of ITA 2007<sup>F1</sup>... (personal allowance for those aged 75 and over) is replaced with “ £9,180 ”.

(2) Accordingly—

- (a) section 57 of ITA 2007, so far as relating to the amounts specified in sections 36(1) and 37(1) of that Act,<sup>F2</sup>...

<sup>F2</sup>(b) .....

(indexation) do not apply for the tax year 2008-09.

#### Textual Amendments

**F1** Words in s. 3(1) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(p)(ii)**

**F2** S. 3(2)(b) and word omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of Finance Act 2009 (c. 10), **Sch. 1 para. 6(p)(ii)**

**Changes to legislation:**

Finance Act 2008, Section 3 is up to date with all changes known to be in force on or before 23 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)