

Married and single personal allowances. ITA67 s138; FA80 s3; FA82 s2(3) and Sch1 par1(a)(i); FA88 s3(3) and Sch1 par(a); FA97 s3(1) and (3) and Sch1 par1(a) 461.—The deductions specified in this section for the purpose of ascertaining the taxable income of an individual for a year of assessment shall be—

(a) in a case in which the claimant is a married person who—

(i) is assessed to tax for the year of assessment in accordance with section 1017, or

(ii) proves that his or her spouse is not living with him or her but is wholly or mainly maintained by him or her for the year of assessment and that the claimant is not entitled, in computing his or her income for tax purposes for that year, to make any deduction in respect of the sums paid by him or her for the maintenance of his or her spouse,

a deduction of £5,800,

(b) in a case in which the claimant in the year of assessment is—

(i) a widowed person, a deduction of £3,400, or

(ii) a widowed person, other than a person to whom paragraph (a) applies, whose spouse has died in that year of assessment, a deduction of £5,800, and

(c) in any other case, a deduction of £2,900.