

Age allowance. FA74 s8(1); FA80 s19 and Sch1 PtIII par4; FA97 s3(1) and (3) and Sch1 par2 464.—Where for any year of assessment an individual is entitled to a deduction under section 461 and proves that at any time during that year of assessment—

(a) the individual, or

(b) in the case of a married person whose spouse is living with him or her and who is assessed to tax in accordance with section 1017, either the individual or the individual's spouse,

was of the age of 65 years or over, the individual shall, in addition to the allowance to which the individual is entitled under section 461 for that year of assessment, be entitled to a deduction of—

(i) in a case where the individual is a married person whose spouse is living with him or her and the individual is assessed to tax in accordance with section 1017, £800, and

(ii) in any other case, £400.