

Relief for blind persons. FA71 s11(1) and (2); FA85 s3 and Sch1; FA96 s3 and Sch1 par3 468.—(1) In this section, “blind person” means a person whose central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or whose central visual acuity exceeds 6/60 in the better eye or in both eyes but is accompanied by a limitation in the fields of vision that is such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

(2) Where an individual for a year of assessment proves that—

(a) he or she was for the whole or any part of the year of assessment a blind person, or

(b) he or she is assessed to tax for the year in accordance with section 1017 and that his or her spouse was for the whole or any part of the year a blind person,

the individual shall, in computing the amount of his or her taxable income for the year of assessment, be entitled to have a deduction of £700 made from his or her total income; but, in a case where paragraph (b) applies and the claimant proves in addition that he or she was for the whole or any part of the year a blind person, the claimant shall be entitled to a deduction of £1,600 in place of the deduction of £700.