

Special allowance for widowed parent following death of spouse. FA91 s4(1) and (2); FA96 s132(1) and Sch5 Ptl par17 463.—(1) (a) For the purposes of this section, “qualifying child”, in relation to a claimant and a year of assessment, has the same meaning as in section 462, and the question of whether a child is a qualifying child shall be determined on the same basis as it would be for the purposes of section 462, and subsections (3), (4) and (6) of that section shall apply accordingly.

(b) This section shall apply to an individual whose spouse dies in a year of assessment (in this section referred to as a “claimant”).

(2) Where a claimant proves, in relation to any of the 3 years of assessment immediately following the year of assessment in which the claimant's spouse dies, that—

(a) he or she has not remarried before the commencement of the year, and

(b) a qualifying child is resident with him or her for the whole or part of the year,

the claimant shall, in respect of each of the years in relation to which the claimant so proves, be entitled, in computing the amount of his or her taxable income, to have a deduction made from his or her total income as follows—

(i) for the first of those 3 years, £1,500,

(ii) for the second of those 3 years, £1,000, and

(iii) for the third of those 3 years, £500;

but this section shall not apply for any year of assessment in the case of a man and woman living together as man and wife.