



COUR EUROPÉENNE DES DROITS DE L'HOMME
EUROPEAN COURT OF HUMAN RIGHTS

THIRD SECTION

CASE OF *CROSSLAND* v. THE UNITED KINGDOM

(Application no. 36120/97)

JUDGMENT

STRASBOURG

9 November 1999

In the case of Crossland v. the United Kingdom,

The European Court of Human Rights, sitting, in accordance with Article 27 of the Convention for the Protection of Human Rights and Fundamental Freedoms (“the Convention”), as amended by Protocol No. 11¹, and the relevant provisions of the Rules of Court², as a Chamber composed of the following judges:

Mr J.-P. COSTA, *President*,

Sir Nicolas BRATZA,

Mr L. LOUCAIDES,

Mr P. KÜRIS,

Mr W. FUHRMANN,

Mrs H.S. GREVE,

Mr K. TRAJA, *Judges*,

and also of Mrs. S. DOLLÉ, *Section Registrar*.

Having deliberated in private on 26 October 1999,

Delivers the following judgment, which was adopted on the last-mentioned date:

PROCEDURE

1. The case originated in an application against the United Kingdom of Great Britain and Northern Ireland lodged on 24 April 1997 with the European Commission of Human Rights (“the Commission”) under former Article 25 of the Convention for the Protection of Human Rights and Fundamental Freedoms (“the Convention”) by a British national, Mr Christopher Crossland (“the applicant”). The applicant is represented by Mr Philip Leach of Liberty, a lawyer practising in London. The Government of the United Kingdom (“the Government”) are represented by their Agent, Mrs S. Langrish, Foreign and Commonwealth Office, London.

2. On 19 January 1998 the Commission (First Chamber) decided that notice of the application should be given to the Government and that they should be invited to submit written observations on its admissibility and merits. On 29 May 1998 the Government informed the Commission that they were content not to contest the admissibility of the application.

3. After the entry into force of Protocol No. 11 on 1 November 1998 and in accordance with the provisions of Article 5 § 2 thereof, the case fell to be examined by the Court.

4. In accordance with Rule 52 § 1 of the Rules of Court, the President of the Court, Mr L. Wildhaber, assigned the case to the Third Section. The Chamber ultimately constituted within the Section included Mr J.-P. Costa,

Notes by the Registry

1-2. Protocol No. 11 and the Rules of Court came into force on 1 November 1998.

Sir Nicolas Bratza, Mr L. Loucaides, Mr P. Kūris, Mr W. Fuhrmann, Mrs H.S. Greve and Mr K. Traja.

5. On 8 June 1999 the Chamber declared the application admissible.

AS TO THE FACTS

A. Particular circumstances of the case

6. The applicant and his wife were married in 1981 and had three children, born in 1984, 1986 and 1990. The applicant's wife died in 1995.

7. The applicant's wife worked until the birth of her first child, paying full social security contributions as an employed earner. The applicant gave up his full-time job in respect of which he earned approximately GBP 50,000 per annum in February 1996 to care for the children. He is now self-employed; in his first year of trading he made a loss of about GBP 8,000. He receives Income Support and Child Benefit, bringing his total weekly income, at the time of the introduction of the application, to GBP 107 per week.

8. The applicant telephoned the Inland Revenue on 7 August 1996, and was informed on 13 August 1996 that bereavement tax allowance was only granted to women on the death of a husband. On 13 November 1996, he queried the position with the Inland Revenue, which replied by letter dated 23 December 1996, stating:

“I can confirm that bereavement tax allowance is exclusive to widows and there is no alternative tax allowance of equal value for widowers. The reason this allowance is only given to widowers [sic] is because generally speaking the financial problems caused by the bereavement of the spouse are greater for a woman than for a man. This is because the husband is usually the main breadwinner so the loss of his income has greater effect.”

9. The applicant received a further letter dated 15 April 1997 from the Salisbury District Office of the Inland Revenue informing him that the matter was under enquiry with their personal tax division.

B. Relevant domestic law and practice

10. Section 262(1) of the Income and Corporation Taxes Act 1988 provides:

“Where a married man whose wife is living with him dies, his widow shall be entitled –

(a) for the year of assessment in which the death occurs, to an income tax reduction calculated by reference to an amount equal to the amount specified in section 257A(1) for that year, and

(b) (unless she marries again before the beginning of it) for the next following year of assessment, to an income tax reduction calculated by reference to an amount equal to the amount specified in section 257A(1) for that year.”

The amount specified for the tax year 1997/7 was GBP 1,790.

AS TO THE LAW

11. By letters of 17 and 20 September 1999 respectively, the applicant’s representative and the Government informed the Section Registrar that they had reached an agreement for the friendly settlement of the case on the following terms:

“1. That the widow’s bereavement allowance will be abolished from April 2000;

2. That the Government will pay Mr Crossland compensation of GBP 575, representing the amount that Mr Crossland would have been paid had Widow’s Bereavement Allowance been available to men at the date his wife died;

3. That the Government will pay Mr Crossland reasonable legal costs incurred in bringing his application before the European Commission and Court, amounting to GBP 3,962.48.”

12. The Court takes formal note of the agreement reached by the Government and the applicant. Having regard to Article 37 § 1 *in fine* of the Convention, the Court finds no special circumstances regarding respect for human rights as defined in the Convention which require the continued examination of the application,

13. Accordingly, pursuant to Articles 37, 38 and 39 of the Convention, the case should be struck out of the list.

FOR THESE REASONS THE COURT UNANIMOUSLY

Decides to strike the case out of the list.

Done in English, and notified in writing on 9 November 1999 pursuant to Rule 77 §§ 2 and 3 of the Rules of Court.

S. DOLLÉ
Registrar

J.-P. COSTA
President