Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: General rules is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes



# Income and Corporation Taxes Act 1988

## **1988 CHAPTER 1**

#### **PART VII**

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

## **CHAPTER II**

TAXATION OF INCOME OF SPOUSES[F1 AND CIVIL PARTNERS]

General rules

<sup>F1</sup> 279	Aggregation of wife's income with husband's.
Textu F1	s. 279 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), ss. 32, 148, Sch. 14 Part VIII
F2280	Transfer of reliefs

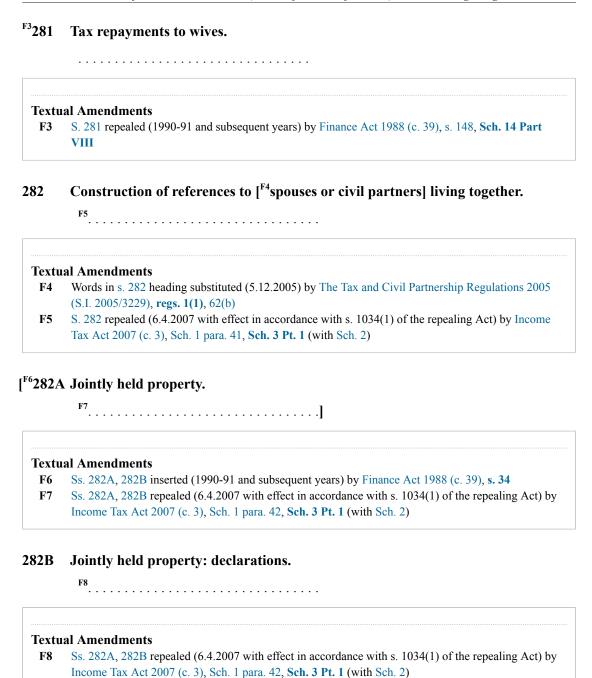
## **Textual Amendments**

F2 S. 280 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Part** VIII

PART VII – GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS CHAPTER II – TAXATION OF INCOME OF SPOUSES AND CIVIL PARTNERS

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#### **Changes to legislation:**

Income and Corporation Taxes Act 1988, Cross Heading: General rules is up to date with all changes known to be in force on or before 14 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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### Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by 2004 c. 25 s. 18
- Act applied (with modifications) by S.I. 2010/875 reg. 16Sch. 2 (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by 2005 c. 7 Sch. 4 para. 6(3) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by S.I. 2001/3629 art. 52(2)(n) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)