

Status: Point in time view as at 01/04/2010.

Changes to legislation: Finance Act 1994, Cross Heading: The Taxes Act 1988 is up to date with all changes known to be in force on or before 17 June 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)

SCHEDULES

SCHEDULE 8

SUPPLEMENTAL PROVISIONS RELATING TO PERSONAL RELIEFS

The Taxes Act 1988

- 1 In section 257A(6) of the Taxes Act 1988 (relief confined to one deduction), for “deduction” there shall be substituted “ income tax reduction ”.
- 2 (1) In subsections (1) and (2) of section 257BA of that Act (elections as to transfer of relief under section 257A)—
- (a) for the words “to deduct from her total income”, in each place where they occur, there shall be substituted “ to an income tax reduction calculated by reference to ”; and
 - (b) for the words “that he is entitled to deduct under section 257A”, in each place where they occur, there shall be substituted “ by reference to which the calculation of the income tax reduction to which he is entitled under section 257A is to be made ”.
- (2) In subsection (3) of that section—
- (a) for “to deduct from his total income” there shall be substituted “ to an income tax reduction calculated by reference to ”;
 - (b) for “the amount, if any, that he is already entitled to deduct” there shall be substituted “ any income tax reduction to which he is already entitled ”; and
 - (c) for “that she is entitled to deduct by virtue of that election” there shall be substituted “ by reference to which the calculation of the income tax reduction to which she is entitled by virtue of that election is to be made ”.
- (3) Any election made for the purposes of section 257BA of the Taxes Act 1988 which—
- (a) has been made before the coming into force of this paragraph, and
 - (b) apart from this paragraph, would have effect in accordance with that section for the year 1994-95 or any subsequent year,
- shall so have effect as if it were an election for the purposes of that section as amended by this paragraph.
- 3 (1) In subsection (1) of section 257BB of that Act (transfer of relief where it is not all used), for paragraph (b) and the words after that paragraph there shall be substituted—
- “(b) the amount of the reduction to which he is entitled is determined in accordance with section 256(2)(b) or, by virtue of his having no income tax liability to which that reduction is applicable, is nil,

his wife shall be entitled (in addition to any reduction to which she is entitled by virtue of an election under section 257BA) to an income tax reduction calculated by reference to an amount equal to the unused part of the amount by reference to

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which her husband’s income tax reduction fell to be calculated in pursuance of section 257A and any election under section 257BA. ”

(2) In subsection (3) of that section, for paragraph (b) and the words after that paragraph there shall be substituted—

“(b) the amount of the reduction to which she is entitled is determined in accordance with section 256(2)(b) or, by virtue of her having no income tax liability to which that reduction is applicable, is nil,

her husband shall be entitled (in addition to any other reduction to which he is entitled by virtue of section 257A) to an income tax reduction calculated by reference to an amount equal to the unused part of the amount by reference to which his wife’s income tax reduction fell to be calculated in pursuance of that election. ”

^{F1}(3)

(4) Subsection (6) of that section (calculation of amount left after deductions of a person’s total income) shall cease to have effect.

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Textual Amendments
F1 Sch. 8 para. 3(3) repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

^{F2}4

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Textual Amendments
F2 Sch. 8 para. 4 repealed (27.7.1999 with effect as mentioned in Note 2 to Sch. 20 Pt. III(3) of the repealing Act) by [1999 c. 16](#), s. 139, [Sch. 20 Pt. III\(3\)](#)

^{F3}5

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Textual Amendments
F3 Sch 8 para. 5 repealed (27.7.1999 with effect as mentioned in Note 2 to Sch. 20 Pt. III(3) of the repealing Act) by [1999 c. 16](#), s. 139, [Sch. 20 Pt. III\(3\)](#)

^{F4}6

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Textual Amendments
F4 Sch. 8 para. 6 repealed (27.7.1999 with effect as mentioned in the Note to Sch. 20 Pt. III(4) of the repealing Act) by [1999 c. 16](#), s. 139, [Sch. 20 Pt. III\(4\)](#)

^{F5}7

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Textual Amendments
F5 Sch. 8 para. 7 repealed (27.7.1999 with effect as mentioned in the Note to Sch. 20 Pt. III(4) of the repealing Act) by [1999 c. 16](#), s. 139, [Sch. 20 Pt. III\(4\)](#) Note

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F⁶8

Textual Amendments

F6 Sch. 8 para. 8 repealed (27.7.1999 with effect as mentioned in the Note to Sch. 20 Pt. III(4) of the repealing Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(4)**

F⁷9

Textual Amendments

F7 Sch. 8 para. 9 repealed (27.7.1999 with effect as mentioned in Note 2 to Sch. 20 Pt. III(5) of the repealing Act) by 1999 c. 16, s. 139, **Sch. 20 Pt. III(5)**

F⁸10

Textual Amendments

F8 Sch. 8 para. 10 repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

F⁹11

Textual Amendments

F9 Sch. 8 para. 11 repealed (6.4.2007) by **Income Tax Act 2007 (c. 3)**, s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

F¹⁰12

Textual Amendments

F10 Sch. 8 para. 12 repealed (1.4.2010) (with effect in accordance with s. 381(1) of the amending Act) by **Taxation (International and Other Provisions) Act 2010 (c. 8)**, s. 381(1), **Sch. 10 Pt. 1** (with Sch. 9 paras. 1-9, 22)

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