



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]

Textual Amendments

- F1** Words in [Pt. 7 Ch. 2 heading](#) inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), [regs. 1\(1\)](#), 61

General rules

^{F2}**279** Aggregation of wife's income with husband's.

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Textual Amendments

- F2** [S. 279](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), [ss. 32, 148](#), [Sch. 14 Part VIII](#)

^{F3}**280** Transfer of reliefs.

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Status: Point in time view as at 06/04/2007.

Changes to legislation: Income and Corporation Taxes Act 1988, CHAPTER II is up to date with all changes known to be in force on or before 22 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)

Textual Amendments

F3 S. 280 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Part VIII**

^{F4}281 Tax repayments to wives.

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Textual Amendments

F4 S. 281 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, **Sch. 14 Part VIII**

282 Construction of references to [^{F5}spouses or civil partners] living together.

^{F6}

Textual Amendments

F5 Words in s. 282 heading substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), **regs. 1(1), 62(b)**
F6 S. 282 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), Sch. 1 para. 41, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F7}282A Jointly held property.

^{F8}]

Textual Amendments

F7 Ss. 282A, 282B inserted (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), **s. 34**
F8 Ss. 282A, 282B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), Sch. 1 para. 42, **Sch. 3 Pt. 1** (with Sch. 2)

282B Jointly held property: declarations.

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Textual Amendments

F9 Ss. 282A, 282B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), Sch. 1 para. 42, **Sch. 3 Pt. 1** (with Sch. 2)

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Separate assessments

F10 283 Option for separate assessment.

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Textual Amendments

F10 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII

F11 284 Effect of separate assessment on personal reliefs.

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Textual Amendments

F11 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII

F12 285 Collection from wife of tax assessed on husband but attributable to her income.

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Textual Amendments

F12 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII

F13 286 Right of husband to disclaim liability for tax on deceased wife's income.

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Textual Amendments

F13 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII

Separate taxation

F14 287 Separate taxation of wife's earnings.

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Status: Point in time view as at 06/04/2007.

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Textual Amendments

F14 Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

^{F15}288 Elections under section 287.

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Textual Amendments

F15 Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

Status:

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