

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

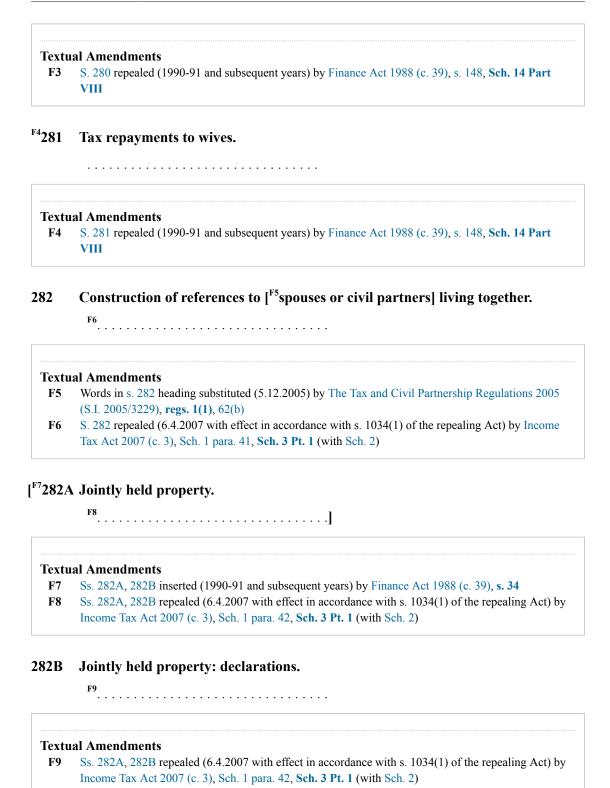
Words in Pt. 7 Ch. 2 heading inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), **regs. 1(1)**, 61

General rules

F2 27 9	Aggregation of wife's income with husband's.
Textu	ıal Amendments
F2	S. 279 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), ss. 32, 148, Sch. 14 Part VIII
F3280	Transfor of reliafs

Status: Point in time view as at 06/04/2007.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



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Separate assessments

l Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14
Effect of separate assessment on personal reliefs.
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l Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
Collection from wife of tax assessed on husband but attributable to her income.
l Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
Right of husband to disclaim liability for tax on deceased wife's income.
l Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
Separate taxation
Separate taxation of wife's earnings.

PART VII – GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS CHAPTER II – TAXATION OF INCOME OF SPOUSES AND CIVIL PARTNERS Document Generated: 2024-06-22

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F14 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14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

Textual Amendments

F15 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14

Part VIII

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