



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

General rules

^{F1}279 Aggregation of wife's income with husband's.

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Textual Amendments

F1 S. 279 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), ss. 32, 148, [Sch. 14 Part VIII](#)

^{F2}280 Transfer of reliefs.

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Textual Amendments

F2 S. 280 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

Status: Point in time view as at 22/07/2004.

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 02 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)

^{F3}**281 Tax repayments to wives.**

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Textual Amendments

F3 S. 281 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

^{F4}**282 Construction of references to husband and wife living together.**

A husband and wife shall be treated for income tax purposes as living together unless—

- (a) they are separated under an order of a court of competent jurisdiction, or by deed of separation, or
- (b) they are in fact separated in such circumstances that the separation is likely to be permanent.].

Textual Amendments

F4 1988(F) s.35 and Sch.3 para.11 for 1990-91 and subsequent years. *Previously* “Construction of references to married women living with their husbands. **282.**—(1) A married woman shall be treated for income tax purposes as living with her husband unless—(a) they are separated under an order of a court of competent jurisdiction, or by deed of separation, or (b) they are in fact separated in such circumstances that the separation is likely to be permanent (*See* 1988(F) s.40(3) —*application of s.282(1) to certain maintenance payments.*). (2) Where a married woman is living with her husband and either—(a) one of them is, and the other is not, resident in the United Kingdom for a year of assessment, or (b) both of them are resident in the United Kingdom for a year of assessment, but one of them is, and the other is not, absent from the United Kingdom throughout that year, the same consequences shall follow for income tax purposes as would have followed if, throughout that year of assessment, they had been in fact separated in such circumstances that the separation was likely to be permanent. (3) Where subsection (2) above applies and the net aggregate amount of income tax falling to be borne by the husband and the wife for the year is greater than it would have been but for that subsection, the Board shall cause such relief to be given (by the reduction of such assessments on the husband or the wife or the repayment of such tax paid, by deduction or otherwise, by the husband or the wife, as the Board may direct) as will reduce that net aggregate amount by the amount of the excess.”.

Modifications etc. (not altering text)

- C1** See 1979(C) s.155(2)—*capital gains—references to a married woman living with her husband to be construed in accordance with s.282.*
- C2** S. 282 applied (6.3.1992 with effect as mentioned in s. 289(1)(2) of the amending Act) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [ss. 288\(3\)](#), 289 (with [ss. 60](#), 101(1), 171, 201(3)).

^{F5}**282A Jointly held property.**

- (1) Subject to the following provisions of this section, income arising from property held in the names of a husband and his wife shall for the purposes of income tax be regarded as income to which they are beneficially entitled to equal shares.

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- (2) Subsection (1) above shall not apply to income to which neither the husband nor the wife is beneficially entitled.
- (3) Subsection (1) above shall not apply to income—
- (a) to which either the husband or the wife is beneficially entitled to the exclusion of the other, or
 - (b) to which they are beneficially entitled in unequal shares, if a declaration relating to it has effect under section 282B.
- (4) Subsection (1) above shall not apply to—
- (a) earned income, or
 - (b) income which is not earned income but to which section 111 applies.
- [Subsection (1) above shall not apply to income consisting of a distribution arising ^{F6}(4A) from property consisting of—
- (a) close company shares to which either the husband or the wife is beneficially entitled to the exclusion of the other, or
 - (b) close company shares to which they are beneficially entitled in equal or unequal shares.
- In this subsection “close company shares” means shares in or securities of a close company; and for this purpose “shares” and “securities” have the same meaning as in Part 6 (see section 254).]
- (5) Subsection (1) above shall not apply to income to which the husband or the wife is beneficially entitled if or to the extent that it is treated by virtue of any other provision of the Income Tax Acts as the income of the other of them or of a third party.
- (6) References in this section to a husband and his wife are references to a husband and wife living together.]

Textual Amendments

F5 Ss. 282A, 282B inserted (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\), s. 34](#)

F6 S. 282A(4A) inserted (with effect in accordance with s. 91(3) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 91\(2\)](#)

282B Jointly held property: declarations.

- (1) The declaration referred to in section 282A (3) is a declaration by both the husband and the wife of their beneficial interests in—
- (a) the income to which the declaration relates, and
 - (b) the property from which that income arises.
- (2) Subject to the following subsections, a declaration shall have effect under this section in relation to income arising on or after the date of the declaration; but a declaration made before 6th June 1990 shall also have effect in relation to income arising before that date.
- (3) A declaration shall not have effect under this section unless notice of it is given to the inspector, in such form and manner as the Board may prescribe, within the period of 60 days beginning with the date of the declaration.

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- (4) A declaration shall not have effect under this section in relation to income from property if the beneficial interests of the husband and the wife in the property itself do not correspond to their beneficial interests in the income.
- (5) A declaration having effect under this section shall continue to have effect unless and until the beneficial interests of the husband and wife in either the income to which it relates, or the property from which the income arises, cease to accord with the declaration.

Status:

Point in time view as at 22/07/2004.

Changes to legislation:

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