



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

^{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F1 S. 279 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), ss. 32, 148, [Sch. 14 Part VIII](#)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F2 S. 280 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

Status: Point in time view as at 06/04/2007.

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 21 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)

F³281 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F3 S. 281 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, **Sch. 14 Part VIII**

282 Construction of references to [F⁴spouses or civil partners] living together.

F5

Textual Amendments
F4 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)**
F5 S. 282 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 41, **Sch. 3 Pt. 1** (with Sch. 2)

[F⁶282A Jointly held property.

F7]

Textual Amendments
F6 Ss. 282A, 282B inserted (1990-91 and subsequent years) by Finance Act 1988 (c. 39), **s. 34**
F7 Ss. 282A, 282B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 42, **Sch. 3 Pt. 1** (with Sch. 2)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.

F8

Textual Amendments
F8 Ss. 282A, 282B repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by Income Tax Act 2007 (c. 3), Sch. 1 para. 42, **Sch. 3 Pt. 1** (with Sch. 2)

Status:

Point in time view as at 06/04/2007.

Changes to legislation:

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