

Status: Point in time view as at 01/10/1996.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Separate assessments is up to date with all changes known to be in force on or before 12 September 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)



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

Separate assessments

^{F1}283 Option for separate assessment.

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Textual Amendments

F1 Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

^{F2}284 Effect of separate assessment on personal reliefs.

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Textual Amendments

F2 Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

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F³285 Collection from wife of tax assessed on husband but attributable to her income.

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Textual Amendments
F3 [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

F⁴286 Right of husband to disclaim liability for tax on deceased wife’s income.

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Textual Amendments
F4 [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

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