



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

279 Aggregation of wife's income with husband's

- (1) Subject to the provisions of this Chapter, a woman's income chargeable to income tax shall, so far as it is income for—
 - (a) a year of assessment; or
 - (b) any part of a year of assessment, being a part beginning with 6th April, during which she is a married woman living with her husband, be deemed for income tax purposes to be his income and not to be her income.
- (2) The question whether there is any income of hers chargeable to income tax for any year of assessment and, if so, what is to be taken to be the amount thereof for income tax purposes shall not be affected by the provisions of subsection (1) above.
- (3) Any tax falling to be assessed in respect of any income which, under subsection (1) above, is to be deemed to be the income of a woman's husband shall, instead of being assessed on her, or on her trustee, guardian, curator, receiver or committee, or on her executors or administrators, be assessable on him or, in the appropriate cases, on his trustee, guardian, curator, receiver or committee, or on his executors or administrators.
- (4) Nothing in subsection (3) above shall affect the operation of section 111.

Status: This is the original version (as it was originally enacted).

- (5) Any deduction from a man's total income made under section 257(6) and (7) shall be treated as reducing the earned income of his wife.
- (6) References in this section to a woman's income include references to any sum which, apart from the provisions of this section, would fall to be included in computing her total income, and this subsection has effect in relation to any such sum notwithstanding that some enactment (including, except so far as the contrary is expressly provided, an enactment passed after the passing of this Act) requires that that sum should not be treated as income of any person other than her.
- (7) For the purposes of sections 380 and 381 of this Act and section 71 of the 1968 Act (set off of capital allowances against general income), subsection (1)(b) above shall have effect as if the words "being a part beginning with 6th April" were omitted.