
Status: Point in time view as at 27/04/2017.

Changes to legislation: Finance Act 1994, Cross Heading: The Taxes Management Act 1970 (c. 9) is up to date with all changes known to be in force on or before 09 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)

SCHEDULES

SCHEDULE 8

SUPPLEMENTAL PROVISIONS RELATING TO PERSONAL RELIEFS

The Taxes Management Act 1970 (c. 9)

- 13 In section 37A of the Taxes Management Act 1970 (effect of assessment where allowances transferred)—
- (a) after the word “person’s”, in the first place where it occurs, there shall be inserted “ liability to income tax or ”;
 - (b) for the words from “any deduction made” to “spouse” there shall be substituted “ any income tax reduction or deduction from total income made in the case of that person’s spouse ”; and
 - (c) for the words from “and where” onwards there shall be substituted “ and the entitlement in that case of the first-mentioned person for the year in question to any income tax reduction or deduction from total income shall be treated as correspondingly reduced. ”

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