



Income Tax Act 2007

2007 CHAPTER 3

PART 3

PERSONAL RELIEFS

CHAPTER 3

TAX REDUCTIONS FOR MARRIED COUPLES AND CIVIL PARTNERS

Introduction

44 Election for new rules to apply

- (1) In this Chapter “an election for the new rules to apply” means an election made by a husband and wife who got married before 5 December 2005 for the new rules to apply to them instead of the old rules.
- (2) In subsection (1)—
 - “the new rules” means the rules for relief under section 46 (marriages and civil partnerships on or after 5 December 2005), and
 - “the old rules” means the rules for relief under section 45 (marriages before 5 December 2005).
- (3) An election for the new rules to apply—
 - (a) must be made jointly by the parties to the marriage,
 - (b) must be made before the first tax year for which it is to be in force,
 - (c) continues in force in each subsequent tax year, and
 - (d) cannot be withdrawn.