



Finance Act 1959

1959 CHAPTER 58

PART III

INCOME TAX

20 Dependent relatives

Section two hundred and sixteen of the Income Tax Act, 1952, shall have effect as if the reference to the mother being widowed included—

- (a) a reference to her living apart from her husband, and
- (b) a reference to her being a single woman, in consequence of dissolution or annulment of marriage:

Provided that no person shall by virtue of this section be entitled to less relief under the Income Tax Act, 1952, than he would be entitled to if this section had not been passed.