



# Finance Act 1948

## 1948 CHAPTER 49

### PART V

#### THE SPECIAL CONTRIBUTION.

#### **58 Provisions as to husband and wife.**

- (1) Where a husband and wife were during any part of the year 1947-48 living together and any liability of the husband to contribution is attributable to investment income of the wife, then if any contribution payable by the husband remains unpaid at the expiration of twenty-eight days from the time when it became due, the Special Commissioners may by notice in writing require the wife to pay it up to an amount which bears to the whole of the contribution the same proportion as the aggregate investment income of the wife bears to the aggregate investment income of the husband.
- (2) The provisions of this Part of this Act as to the payment and recovery of contribution shall apply to any sum required to be paid by the wife in pursuance of a notice under the last foregoing subsection as if it were contribution assessed on her and due on the day next following the giving of the notice.
- (3) Where after the end of the year 1947-48, and before a notice has been given under subsection (1) of this section, the wife dies, the notice may be given to her personal representative ; and references to the wife in the last foregoing subsection shall be construed accordingly.
- (4) Where the provisions of this subsection apply—
  - (a) the husband and the wife shall be assessed to contribution as if they were not married and the provisions of this Part of this Act and of regulations thereunder shall apply to each of them accordingly ; but
  - (b) in ascertaining total income and aggregate investment income for the purposes of this Part of this Act the income of the husband and wife shall be treated as the income of one individual, and the amount of the contribution payable by reference to the total income and aggregate investment income so ascertained shall be divided between the husband and wife in proportion to the amounts of their respective aggregate investment incomes.

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*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

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- (5) The provisions of the last foregoing subsection shall apply in "the case of a husband and wife—
- (a) where application in that behalf is made either by the husband or the wife in such manner and form as may be prescribed by the Commissioners of Inland Revenue ; or
  - (b) where an application by the husband or wife under subsection (9) of section forty-two of the Finance Act, 1927, for separate assessment to sur-tax has effect as respects the year 1947-48, unless notice in writing requiring that the last foregoing subsection shall not apply is given both by the husband and by the wife in such manner and form as may be prescribed as aforesaid :

Provided that no application or notice under this subsection shall be made or given after the fifth day of October, nineteen hundred and forty-eight or such later date, not falling after the expiration of twenty-eight days from the giving to the husband of notice of the assessment to contribution, as the Special Commissioners may allow.

- (6) Where of a husband and wife one died during the year 1947-48, the provisions of this Part of this Act shall apply to the survivor as if during that year they had not been married.
- (7) References in this section to investment income of a husband or wife, except the reference in subsection (1) thereof to the aggregate investment income of the husband, shall be construed as references to investment income which would be such income of the husband or the wife apart from the provisions of the Income Tax Acts under which income of a wife is treated as income of her husband; and where a husband and wife were married and living together during part only of the year 1947-48—
- (a) references in this section to the aggregate investment income of the wife shall be construed as references to her aggregate investment income for that part of the year;
  - (b) references therein to the aggregate investment income of the husband shall be construed as references to his aggregate investment income for the whole year.