



Finance Act 1950

1950 CHAPTER 15

PART II

INCOME TAX

30 General rule as to income tax on husbands and wives

- (1) Subject to the following provisions of this Part of this Act, a woman's income chargeable to income tax shall, so far as it is income for a year of assessment or part of a year of assessment 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:

Provided that 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 this subsection.

- (2) Any tax falling to be assessed in respect of any income which, under subsection (1) of this section, 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 or committee, or on her executors or administrators, be assessable on him or, in the appropriate cases, on his trustee, guardian, curator or committee, or on his executors or administrators:

Provided that nothing in this subsection shall affect the operation of Rule 10 of the Rules applicable to Cases I and II of Schedule D (which relates to the method by which partnership income is to be assessed).

- (3) The personal reliefs allowed in the case of a man for any year of assessment shall be so allowed that an amount not less than the total of the following, that is to say—
- (a) any deduction falling to be made under subsection (2) of section eighteen of the Finance Act, 1920 (which grants a special relief where the income of a man includes earned income of his wife);
 - (b) so much of any deduction falling to be made under subsection (1) of section fifteen of the Finance Act, 1925 (which relates to earned income relief) as could not have been made but for the existence of earned income of his wife ; and

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- (c) any deduction falling to be made by virtue of subsections (2) to (7) of section twenty-eight of the Finance Act, 1948 (which increases the reduced rate relief in certain cases where a man's income includes earned income of his wife), goes to reduce the tax chargeable on the earned income of his wife.
- (4) 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.
- (5) This section has effect subject to the provisions of Rule 17 of the General Rules (which relates to the right of spouses to separate assessment to income tax) and subsection (9) of section forty-two of the Finance Act, 1927 (which relates to the right of spouses to separate assessment to surtax).
- (6) In this and the next following section, the expression " personal relief " means any relief under sections eighteen to twenty-two of the Finance Act, 1920, under section fifteen of the Finance Act, 1925, under subsection (2) of section forty of the Finance Act, 1927, under subsection (1) or subsection (2) of section nineteen of the Finance Act, 1935, under section fifteen of the Finance Act, 1943, or under section thirty-two of the Income Tax Act, 1918.