



Finance Act 1950

1950 CHAPTER 15

PART II

INCOME TAX

32 Collection from wife of tax assessed on husband attributable to her income

(1) Where—

- (a) after the passing of this Act, an assessment to income tax (hereinafter in this section referred to as "the original assessment") has been made for the year 1950-51 or any subsequent year of assessment on a man, or on a man's trustee, guardian, curator or committee, or on a man's executors or administrators; and
- (b) the Commissioners of Inland Revenue, in the case of an assessment to income tax other than surtax, or the Special Commissioners, in the case of an assessment to surtax, are of opinion that, if an application for separate assessment under Rule 17 of the General Rules or under subsection (9) of section forty-two of the Finance Act, 1927, had been in force with respect to that year of assessment, an assessment in respect of, or of part of, the same income would have fallen to be made on, or on the trustee, guardian, curator or committee of, or on the executors or administrators of, a woman who is the said man's wife or was his wife in that year of assessment; and
- (c) the whole or part of the amount payable under the original assessment has remained unpaid at the expiration of twenty-eight days from the time when it became due,

the Commissioners of Inland Revenue, or, as the case may be, the Special Commissioners, may serve on her, or, if she is dead, on her executors or administrators, or, if such an assessment as is referred to in paragraph (b) of this subsection could, in the event therein referred to, have been made on her trustee, guardian, curator, or committee, on her or on her trustee, guardian, curator, or committee, a notice—

- (i) giving particulars of the original assessment and of the amount remaining unpaid thereunder; and
- (ii) giving particulars, to the best of their judgment, of the assessment which would have fallen to be made as aforesaid,

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and requiring the person on whom the notice is served to pay the amount which would have been payable under the last mentioned assessment if it conformed with those particulars, or the amount remaining unpaid under the original assessment, whichever is the less.

- (2) The same consequences as respects—
- (a) the imposition of a liability to pay, and the recovery of, the tax, with or without interest; and
 - (b) priority for the tax in bankruptcy or in the administration of the estate of a deceased person; and
 - (c) appeals to the General or Special Commissioners and the stating of cases for the opinion of the High Court; and
 - (d) the ultimate incidence of the liability imposed,

shall follow on the service of a notice under subsection (1) of this section on a woman, or on her trustee, guardian, curator or committee, or on her executors or administrators, as would have followed on the making on her, or on her trustee, guardian, curator or committee, or on her executors or administrators, as the case may be, of such an assessment as is referred to in paragraph (b) of subsection (1) of this section, being an assessment which—

- (i) was made on the day of the service of the notice; and
- (ii) charged the same amount of tax as is required to be paid by the notice ; and
- (iii) fell to be made and was made by the authority who made the original assessment; and
- (iv) was made by that authority to the best of their judgment,

and the provisions of the Income Tax Acts relating to the matters specified in paragraphs (a) to (d) of this subsection shall, with the necessary adaptations, have effect accordingly:

Provided that, where an appeal against the original assessment has been heard in whole or in part by the Special Commissioners, any appeal from the notice shall be an appeal to the Special Commissioners, and" where an appeal against the original assessment has been heard in whole or in part by the General Commissioners for any division, any appeal from the notice shall be an appeal to the General Commissioners for that division.

- (3) Where a notice is given under subsection (1) of this section, tax up to the amount required to be paid by the notice shall cease to be recoverable under the original assessment and, where the tax charged by the original assessment carried interest under section eight of the Finance (No. 2) Act, 1947, such adjustment shall be made of the amount payable under that section in relation to that assessment, and such repayments shall be made of any amounts previously paid under that section in relation thereto, as are necessary to secure that the total sum, if any, paid or payable under that section in relation to that assessment is the same as it would have been if the amount which ceases to be recoverable had never been charged.
- (4) Where the amount payable under a notice given under subsection (1) of this section is reduced as the result of an appeal or of the stating of a case for the opinion of the High Court—
- (a) the Commissioners of Inland Revenue shall, if, in the light of that result, they are satisfied that the original assessment was excessive, cause such relief to be given by way of repayment or otherwise as appears to them to be just; but

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- (b) subject to any relief so given, a sum equal to the reduction in the amount payable under the notice shall again become recoverable under the original assessment.
- (5) The Commissioners of Inland Revenue, the Special Commissioners, and the surveyor or other proper officer of the Crown shall have the like powers of obtaining information with a view to the giving of, and otherwise in connection with, a notice under subsection (1) of this section as they would have had with a view to the making of, and otherwise in connection with, such an assessment as is referred to in paragraph (b) of subsection (1) of this section if the necessary conditions had been fulfilled for the making of such an assessment.
- (6) Any notice under subsection (1) of this section may be served by post.