



Finance Act 1950

1950 CHAPTER 15

PART II

INCOME TAX

34 Construction of references to married women living with their husbands, and special provisions as to certain spouses geographically separated

- (1) A married woman shall be treated for income tax purposes as living with her husband unless either—
- (a) they are separated under an order of a court of competent jurisdiction or by deed of separation ; or
 - (b) they are in fact separated in such circumstances that the separation is likely to be permanent.
- (2) Where a married woman is living with her husband and either—
- (a) one of them is, and one of them is not, resident in the United Kingdom for a year of assessment; or
 - (b) both of them are resident in the United Kingdom for a year of assessment but one of them is, and one of them is not, absent from the United Kingdom throughout that year,

the same consequences shall follow for income tax purposes as would have followed if, throughout that year of assessment, they had been in fact separated in such circumstances that the separation was likely to be permanent:

Provided that where this subsection applies and the net aggregate amount of income tax (including surtax) falling to be borne by the husband and the wife for the year is greater than it would have been but for the provisions of this subsection, the Commissioners of Inland Revenue shall cause such relief to be given (by the reduction of such assessments on the husband or the wife or the repayment of such tax paid (by deduction or otherwise) by the husband or the wife as those Commissioners may direct) as will reduce the said net aggregate amount by the amount of the excess.