



Finance Act 1950

1950 CHAPTER 15

PART II

INCOME TAX

35 Repeal of certain provisions as to married women

The following enactments or parts of enactments, that is to say—

- (a) Rule 16 of the General Rules (which contains a general provision as to married women); and
- (b) section twenty-five of the Finance Act, 1920, and the proviso to subsection (3) of section fifteen of the Finance Act, 1925 (which relate to the effect on reliefs of claims for separate assessment); and
- (c) so much of the definition of the expression "incapacitated person" in section two hundred and thirty-seven of the Income Tax Act, 1918, as requires a married woman, as such, to be treated as an incapacitated person; and
- (d) section one hundred and seventy-one of the Income Tax Act, 1918 (which enables a man to be made liable in certain cases for tax assessed on his wife); and
- (e) in paragraph (e) of subsection (1) of section one hundred and three of the Income Tax Act, 1918 (which relates to the information to be given by trustees, agents, receivers and others) the words "living with her husband, or a married woman whose husband is not accountable for the payment of any tax charged on her,"

are hereby repealed.