



# Income and Corporation Taxes Act 1988

## 1988 CHAPTER 1

### PART VII

#### GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

### CHAPTER II

#### TAXATION OF INCOME OF SPOUSES<sup>F1</sup> AND CIVIL PARTNERS]

##### Textual Amendments

- F1** Words in [Pt. 7 Ch. 2](#) heading inserted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005](#) (S.I. 2005/3229), [regs. 1\(1\)](#), 61

##### *General rules*

#### <sup>F2</sup>**279** Aggregation of wife's income with husband's.

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##### Textual Amendments

- F2** [S. 279](#) repealed (1990-91 and subsequent years) by [Finance Act 1988](#) (c. 39), ss. 32, 148, [Sch. 14 Part VIII](#)

#### <sup>F3</sup>**280** Transfer of reliefs.

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**Changes to legislation:** *Income and Corporation Taxes Act 1988, CHAPTER II is up to date with all changes known to be in force on or before 29 February 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

#### Textual Amendments

- F3** [S. 280](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

### <sup>F4</sup>**281 Tax repayments to wives.**

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#### Textual Amendments

- F4** [S. 281](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

### **282 Construction of references to [<sup>F5</sup>spouses or civil partners] living together.**

**F6** .....

#### Textual Amendments

- F5** Words in [s. 282](#) heading substituted (5.12.2005) by [The Tax and Civil Partnership Regulations 2005 \(S.I. 2005/3229\)](#), [regs. 1\(1\)](#), 62(b)
- F6** [S. 282](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 41](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

### **[<sup>F7</sup>282A Jointly held property.**

**F8** .....]

#### Textual Amendments

- F7** [Ss. 282A, 282B](#) inserted (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), [s. 34](#)
- F8** [Ss. 282A, 282B](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 42](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

### **282B Jointly held property: declarations.**

**F9** .....

#### Textual Amendments

- F9** [Ss. 282A, 282B](#) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the repealing Act) by [Income Tax Act 2007 \(c. 3\)](#), [Sch. 1 para. 42](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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### *Separate assessments*

#### **<sup>F10</sup>283 Option for separate assessment.**

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##### **Textual Amendments**

**F10** [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

#### **<sup>F11</sup>284 Effect of separate assessment on personal reliefs.**

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##### **Textual Amendments**

**F11** [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

#### **<sup>F12</sup>285 Collection from wife of tax assessed on husband but attributable to her income.**

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##### **Textual Amendments**

**F12** [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

#### **<sup>F13</sup>286 Right of husband to disclaim liability for tax on deceased wife's income.**

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##### **Textual Amendments**

**F13** [Ss. 283-288](#) repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

### *Separate taxation*

#### **<sup>F14</sup>287 Separate taxation of wife's earnings.**

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**Textual Amendments**

**F14** Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

**<sup>F15</sup>288 Elections under section 287.**

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**Textual Amendments**

**F15** Ss. 283-288 repealed (1990-91 and subsequent years) by [Finance Act 1988 \(c. 39\)](#), s. 148, [Sch. 14 Part VIII](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act Taxes Acts modified by 1970 c. 9, Sch. A1 para. 10(7) (as inserted) by [2017 c. 32 s. 60\(3\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8(7) (as inserted) by [2017 c. 32 Sch. 14 para. 3\(15\)](#)
- Act Taxes Acts modified by 1970 c. 9, s. 8A(7) (as inserted) by [2017 c. 32 Sch. 14 para. 4\(12\)](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

**Whole provisions yet to be inserted into this Act (including any effects on those provisions):**

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)