

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[F1 AND CIVIL PARTNERS]

Textual Amendments

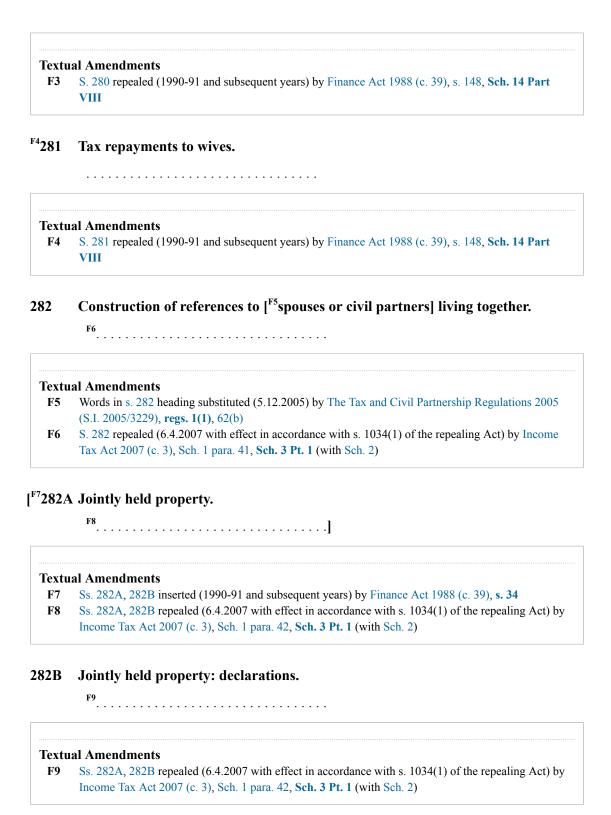
Words in Pt. 7 Ch. 2 heading inserted (5.12.2005) by The Tax and Civil Partnership Regulations 2005 (S.I. 2005/3229), **regs. 1(1)**, 61

General rules

88 (c. 39), ss. 32, 148, Sch. 14 Part
)

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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



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Separate assessments

F10 283	Option for separate assessment.
	al Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14
	Part VIII
^{F11} 284	Effect of separate assessment on personal reliefs.
Textu	al Amendments
F11	Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
F12 285	Collection from wife of tax assessed on husband but attributable to her income.
Textu F12	al Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
⁷¹³ 286	Right of husband to disclaim liability for tax on deceased wife's income.
	al Amendments Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14 Part VIII
	Separate taxation
⁷¹⁴ 287	Separate taxation of wife's earnings.

PART VII – GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS CHAPTER II – TAXATION OF INCOME OF SPOUSES AND CIVIL PARTNERS

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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F14 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14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

F15288 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F15 Ss. 283-288 repealed (1990-91 and subsequent years) by Finance Act 1988 (c. 39), s. 148, Sch. 14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:

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.

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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)