
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1988, Cross Heading: The transition. (See end of Document for details)

SCHEDULES

SCHEDULE 3

MARRIED COUPLES: MINOR AND CONSEQUENTIAL PROVISIONS

PART II

OTHER PROVISIONS

The transition

- 25 The operation of section 279(1) of the Taxes Act 1988 for a year of assessment earlier than the year 1990-91 in the case of a married woman shall not affect the question whether there is any income of hers chargeable to income tax for the year 1990-91 or any subsequent year of assessment or, if there is, what is to be taken to be its amount for income tax purposes.

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