



Income Tax Act 2007

2007 CHAPTER 3

PART 16

INCOME TAX ACTS DEFINITIONS ETC

CHAPTER 2

OTHER INCOME TAX ACTS PROVISIONS

1011 References to married persons, or civil partners, living together

Individuals who are married to, or are civil partners of, each other are treated for the purposes of the Income Tax Acts as living together unless—

- (a) they are separated under an order of a court of competent jurisdiction,
- (b) they are separated by deed of separation, or
- (c) they are in fact separated in circumstances in which the separation is likely to be permanent.

Modifications etc. (not altering text)

- C1 S. 1011 applied (with effect in accordance with [Sch. 16 para. 6](#) of the amending Act) by [2003 c. 14](#), [Sch. 9A para. 6\(5\)](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [Sch. 16 para. 5](#))
- C2 S. 1011 applied (with effect in accordance with [Sch. 16 para. 6](#) of the amending Act) by [2003 c. 14](#), [Sch. 9A para. 12\(4\)](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [Sch. 16 para. 5](#))

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 1011.