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**Changes to legislation:** There are currently no known outstanding effects for the Divorce,  
Dissolution and Separation Act 2020, Paragraph 57. (See end of Document for details)

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## SCHEDULE

### MINOR AND CONSEQUENTIAL AMENDMENTS

#### PART 3

##### AMENDMENTS TO OTHER ACTS

- 57 (1) Section 55D of the Income Tax Act 2007 (procedure for elections under section 55C) is amended as follows.
- (2) In subsection (8)—
- (a) for paragraph (a) and the “or” after it substitute—
    - “(a) in England and Wales, a divorce order which has been made final, a nullity of marriage order which has been made final, a judicial separation order or a corresponding decree,”;
  - (b) in paragraph (b), at the end insert “ or ”;
  - (c) after paragraph (b) insert—
    - “(c) in Northern Ireland, a decree absolute of divorce, a decree of nullity of marriage or a decree of judicial separation.”
- (3) At the end insert—
- “(12) In subsection (8) “corresponding decree” means any of the following—  
a decree absolute of divorce;  
a decree absolute of nullity of marriage;  
a decree of judicial separation.”

#### Commencement Information

**II** [Sch. para. 57](#) in force at 6.4.2022 by [S.I. 2022/283](#), [reg. 2](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Divorce, Dissolution and Separation Act 2020, Paragraph 57.