
DRAFT STATUTORY INSTRUMENTS

2011 No.

The Enactment of Extra-Statutory Concessions Order 2011

Life assurance premium relief after divorce

6.—(1) In paragraph 1 of Schedule 14 to the Income and Corporation Taxes Act 1988⁽¹⁾ (spouses and civil partners), for sub-paragraph (1) substitute—

“(1) In section 266—

(a) references to an individual’s spouse include any person who—

- (i) was that individual’s spouse at the time the insurance or contract was made, or
- (ii) became that individual’s spouse after the insurance or contract was made,

unless the marriage was dissolved before 6th April 1979, and

(b) references to an individual’s civil partner include any person who—

- (i) was that individual’s civil partner at the time the insurance or contract was made, or
- (ii) became that individual’s civil partner after the insurance or contract was made.”.

(2) After that sub-paragraph insert—

“(1A) But an individual is entitled to relief by virtue of sub-paragraph (1)(a)(ii) or (b)(ii) only in respect of premiums payable after the date on which the person in question became that individual’s spouse or civil partner.”.

(3) The amendments made by this article have effect in relation to any premium paid on or after 1st April 2011.

(1) 1988 c. 1. Words in paragraph 1(1) substituted, and paragraph 1(1)(b) inserted, by regulations 47 and 101 of S.I. 2005/3229, with effect from 5 December 2005 (regulation 1(1)).