



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART VII

GENERAL PROVISIONS RELATING TO TAXATION OF INCOME OF INDIVIDUALS

CHAPTER I

PERSONAL RELIEFS

The reliefs

258 Widower's or widow's housekeeper

- (1) If the claimant proves that he is a widower and that for the year of assessment a person, being a relative of his or of his deceased wife, is resident with him in the capacity of a housekeeper, or that he has no relative of his own or of his deceased wife who is able and willing to act in such capacity and that he has employed some other person to reside with him for the purpose, he shall be entitled to a deduction of £100 from his total income in respect of that relative or person.
- (2) No relief shall be allowed under this section—
 - (a) unless the claimant proves that no other individual is entitled to relief in respect of the relative under the provisions of this Chapter, or, if any other individual is so entitled, that the other individual has relinquished his claim thereto; or
 - (b) where the relative is a married woman living with her husband, and the husband has claimed and been allowed the higher relief under section 257(1), or the relative is a man who has claimed and been allowed that higher relief; or
 - (c) to a person entitled to relief under section 259.
- (3) Not more than one deduction shall be allowed under this section to any claimant for any year.

Status: This is the original version (as it was originally enacted).

- (4) This section shall apply to a claimant being a widow as it applies to a claimant being a widower, with the substitution of “her deceased husband” for “his deceased wife”.