



# Finance Act 1988

## 1988 CHAPTER 39

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

#### *Married couples*

**32 Abolition of aggregation of income.**

Section 279 of the Taxes Act 1988 (which treats the income of a woman living with her husband as his income for income tax purposes) shall not have effect for the year 1990-91 or any subsequent year of assessment.

**<sup>F1</sup>33 Personal allowance and married couple's allowance.**

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**Textual Amendments**

**F1** S. 33 omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), [Sch. 1 para. 6\(b\)](#)

**<sup>F2</sup>34 Jointly held property.**

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

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**Textual Amendments**

**F2** S. 34 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**35 Minor and consequential provisions.**

Schedule 3 to this Act (which makes provision consequential on sections 32 and 33 above and other minor amendments relating to the treatment for income tax purposes of husbands, wives, widowers and widows) shall have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1988, Cross Heading:  
Married couples.