



# Finance Act 1930

## 1930 CHAPTER 28

### PART II

#### INCOME TAX

##### *Miscellaneous*

#### **22 Applications by spouses for separate assessment to income tax or surtax to have effect until revoked**

- (1) Subject to the provisions of this section an application duly made, whether before or after the passing of this Act, by a husband or a wife—
- under Rule 17 of the general rules for separate assessment to income tax for the year 1930-31 or any subsequent year of assessment; or
  - tinder subsection (9) of section forty-two of the Finance Act, 1927, for separate assessment to sur-tax for the year 1929-30 or any subsequent year of assessment;

shall have effect not only as respects the year of assessment for which it is made but also for any subsequent year of assessment.

- (2) A person who has made any such application as is mentioned in the last preceding subsection for any year of assessment may give for any subsequent year of assessment a notice to withdraw that application, and where such a notice is given the application shall not have effect with respect to the year for which the notice is given or any subsequent year.
- (3) A notice of withdrawal under this section shall be in such form and shall be made in such manner as may be prescribed by the Commissioners of Inland Revenue, and shall not be valid unless it is given within the period allowed by law for making, for the year for which the notice is given, applications similar to that to which the notice relates.