

## PART 44 Married, Separated and Divorced Persons

### CHAPTER 1 Income tax

Interpretation ). ITA67 s192; FA80 s18 1015.—(1) In this Chapter, “the inspector”, in relation to a notice, means any inspector who might reasonably be considered by the person giving notice to be likely to be concerned with the subject matter of the notice or who declares himself or herself ready to accept the notice.

(2) A wife shall be treated for income tax purposes as living with her husband unless either—

(a) they are separated under an order of a court of competent jurisdiction or by deed of separation, or

(b) they are in fact separated in such circumstances that the separation is likely to be permanent.

(3) (a) In this Chapter, references to the income of a wife include references to any sum which apart from this Chapter would be included in computing her total income, and this Chapter shall apply in relation to any such sum notwithstanding that some enactment (including, except in so far as the contrary is expressly provided, an enactment passed after the passing of this Act) requires that that sum should not be treated as income of any person other than her.

(b) In the Income Tax Acts, a reference to a person who has duly elected to be assessed to tax in accordance with a particular section includes a reference to a person who is deemed to have elected to be assessed to tax in accordance with that section, and any reference to a person who is assessed to tax in accordance with section 1017 for a year of assessment includes a reference to a case where the person and his or her spouse are assessed to tax for that year in accordance with section 1023.

(4) Any notice required to be served under any section in this Chapter may be served by post.