

Returns by married persons. ITA67 s195B(3) and (6); FA76 s11(1) to (3); FA80 s19 and Sch1 PtIII par6; FA93 s10(1) 881.—(1) Where an individual is required by a notice given under section 877 to deliver a statement in writing of the total income in respect of which the individual is chargeable to income tax and that income is or includes income of his or her spouse, the individual may, within 21 days from the date of the receipt of the notice, notify the inspector by whom the notice was given that the income in respect of which the individual is chargeable to income tax is or includes income of his or her spouse.

(2) Where an inspector receives a notification under subsection (1) or is of the opinion that the spouse of the individual concerned is in receipt of income, the inspector may by notice given to the individual's spouse require him or her to prepare and deliver to the inspector, within the time limited by the notice and in the form required by the notice, a statement in writing signed by him or her, setting out the amount of income arising to him or her from each and every source chargeable according to the respective schedules, estimated for the period specified in the notice and according to the Income Tax Acts, whether or not the individual's spouse or the individual concerned is the person chargeable to income tax in respect of that income.

(3) The delivery of a statement under subsection (2) shall not affect Chapter 1 of Part 44.