

Aggregation of assessments. ITA67 s183(1) to (5) (a) and (7); FA69 s65(1) and Sch5 Ptl; CTA76 s140(1) and Sch2 Ptl par6; FA80 s19 and Sch1 PtIII par1; FA97 s146(1) and Sch9 Ptl par1(11) 921.—(1) In this section, “personal reliefs” means relief under any of the provisions specified in the Table to section 458.

(2) Where 2 or more assessments to income tax are to be made on a person under Schedule D, E or F or under 2 or more of those Schedules, the tax in the assessments may be stated in one sum, and the notice of assessment may be stated correspondingly.

(3) A notice of appeal in a case in which subsection (2) applies shall, to be valid, indicate each assessment appealed against.

(4) Pending the determination of an appeal against any one or more assessments referred to in subsection (2), an amount of tax (being a portion of the one sum referred to in that subsection) shall be payable on the due date or dates and shall be the amount which results when the appropriate personal reliefs are deducted from the assessments not under appeal or allowed from the tax charged in those assessments, as may be appropriate.

(5) The tax stated in one sum under subsection (2) or the amount payable under subsection (4) shall for the purposes of sections 1080 and 1081 be deemed to be tax charged by an assessment to income tax.

(6) Where for any of the purposes of the Income Tax Acts other than subsection (4) it becomes necessary to determine what amount of the tax charged is applicable to any one of 2 or more assessments referred to in subsection (2), a certificate from the inspector indicating the manner in which the deductions, allowances or reliefs were allocated and stating the separate amounts of tax, if any, and the instalments of tax applicable to any one or more assessments or to each assessment shall be sufficient evidence of the charge to tax in and by each such assessment.