

Application for separate assessments. ITA67 s197; FA80 s18; FA97 s146(1) and Sch9 Ptl par1(12) 1023.—(1) In this section and in section 1024, “personal reliefs” means relief under any of the provisions specified in the Table to section 458, apart from relief under sections 462 and 463.

(2) Where an election by a husband and wife to be assessed to income tax in accordance with section 1017 has effect in relation to a year of assessment and, in relation to that year of assessment, an application is made for the purpose under this section in such manner and form as may be prescribed by the Revenue Commissioners, either by the husband or by the wife, income tax for that year shall be assessed, charged and recovered on the income of the husband and on the income of the wife as if they were not married and the provisions of the Income Tax Acts with respect to the assessment, charge and recovery of tax shall, except where otherwise provided by those Acts, apply as if they were not married except that—

(a) the total deductions from total income allowed to the husband and wife by means of personal reliefs shall be the same as if the application had not had effect with respect to that year,

(b) the total tax payable by the husband and wife for that year shall be the same as the total tax which would have been payable by them if the application had not had effect with respect to that year, and

(c) section 1024 shall apply.

(3) An application under this section in respect of a year of assessment may be made—

(a) in the case of persons marrying during the course of that year, before the 6th day of July in the following year, and

(b) in any other case, within 6 months before the 6th day of July in that year.

(4) Where an application is made under subsection (2), that subsection shall apply not only for the year of assessment for which the application was made, but also for each subsequent year of assessment; but, in relation to a subsequent year of assessment, the person who made the application may, by notice in writing given to the inspector before the 6th day of July in that year, withdraw that election and, on the giving of that notice, subsection (2) shall not apply for the year of assessment in relation to which the notice was given or any subsequent year of assessment.

(5) A return of the total incomes of the husband and of the wife may be made for the purposes of this section either by the husband or by the wife but, if the Revenue Commissioners are not satisfied with any such return, they may require a return to be made by the wife or by the husband, as the case may be.

(6) The Revenue Commissioners may by notice require returns for the purposes of this section to be made at any time.