

Special provisions relating to year of marriage. ITA67 s195A(1) to (6); FA83 s6; FA96 s132(1) and Sch5 Ptl par1(8) 1020.—(1) In this section—

“income tax month” means a month beginning on the 6th day of any of the months of April to March in any year of assessment;

“year of marriage”, in relation to a husband and wife, means the year of assessment in which their marriage took place.

(2) Section 1018 shall not apply in relation to a husband and his wife for the year of marriage.

(3) Where, on making a claim in that behalf, a husband and his wife prove that the amount equal to the aggregate of the income tax paid and payable by the husband on his total income for the year of marriage and the income tax paid and payable by his wife on her total income for the year of marriage is in excess of the income tax which would have been payable by the husband on his total income and the total income of his wife for the year of marriage if—

(a) he had been charged to income tax for the year of marriage in accordance with section 1017, and

(b) he and his wife had been married to each other throughout the year of marriage,

they shall be entitled, subject to subsection (4), to repayment of income tax of an amount determined by the formula—

$$A \times B / 12$$

where—

A is the amount of the aforementioned excess, and

B is the number of income tax months in the period between the date on which the marriage took place and the end of the year of marriage, part of an income tax month being treated for this purpose as an income tax month in a case where the period consists of part of an income tax month or of one or more income tax months and part of an income tax month.

(4) Any repayment of income tax under subsection (3) shall be allocated to the husband and to the wife concerned in proportion to the amounts of income tax paid and payable by them, having regard to subsection (2), on their respective total incomes for the year of marriage.

(5) Any claim for a repayment of income tax under subsection (3) shall be made in writing to the inspector after the end of the year of marriage and shall be made by the husband and wife concerned jointly.

(6) (a) Subsections (1) and (2) of section 459 and section 460 shall apply to a repayment of income tax

under this section as they apply to any allowance, deduction, relief or reduction under the provisions specified in the Table to section 458.

(b) Subsections (3) and (4) of section 459 and paragraph 8 of Schedule 28 shall, with any necessary modifications, apply in relation to a repayment of tax under this section.