



Income Tax Act 2007

2007 CHAPTER 3

PART 16

INCOME TAX ACTS DEFINITIONS ETC

CHAPTER 2

OTHER INCOME TAX ACTS PROVISIONS

1011 References to married persons, or civil partners, living together

Individuals who are married to, or are civil partners of, each other are treated for the purposes of the Income Tax Acts as living together unless—

- (a) they are separated under an order of a court of competent jurisdiction,
- (b) they are separated by deed of separation, or
- (c) they are in fact separated in circumstances in which the separation is likely to be permanent.

Modifications etc. (not altering text)

- C1** S. 1011 applied (with effect in accordance with [Sch. 16 para. 6](#) of the amending Act) by [2003 c. 14](#), [Sch. 9A para. 6\(5\)](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [Sch. 16 para. 5](#))
- C2** S. 1011 applied (with effect in accordance with [Sch. 16 para. 6](#) of the amending Act) by [2003 c. 14](#), [Sch. 9A para. 12\(4\)](#) (as inserted by [Finance Act 2021 \(c. 26\)](#), [Sch. 16 para. 5](#))

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)