



## REVOCATION OF JOINT TAXATION TREATMENT

**The Treasury**  
*Yn Tashtey*

**Income Tax Division**  
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I am currently jointly assessed for income tax with my spouse/civil partner but wish to revoke this treatment, under Section 65F(4) of the Income Tax Act 1970, in favour of the independent treatment for married couples.

Full Name

Address

Tax Reference Number

Tel No  
(Home/Work)

1. I wish to revoke joint taxation for the **current tax year**

☐

2. I wish to revoke joint taxation for the **previous tax year only**

☐

3. I wish to revoke joint taxation for the **current and previous tax year**

☐

### NOTE:

- If you have selected option 2 above, then joint taxation will continue for the current year onwards.
- If your reason for revocation is separation from your spouse/civil partner, please do not complete this form but request and complete form R113. Form R113 is accompanied by a Guidance Note which gives further information about the effects on taxation of Separation and Divorce (GN 13).

### DECLARATION:

**I understand that revocation of the current tax year will remain in force for future years until a new joint taxation election is made. Revocation of joint treatment will prevent unutilised allowances, deductions and reliefs being transferred, which may result in my income tax liability increasing.**

Signature:

Date: