CLUBBING PROVISIONS

SECTION	PERSON WHOSE INCOME TO BE CLUBBED	NATURE OF INCOME TO BE CLUBBED	PERSON IN WHOSE HANDS TO BE CLUBBED	DEDUCTION
64(1)(ii)	Spouse	Salary, commission, fees, remuneration from concern where individual has substantial interest. If spouse possesses technical/professional qualification and income is solely attributable to the application of such knowledge, it is not to be clubbed.	Spouse having substantial interest in the concern	—
64(1)(iv)	Spouse	From assets transferred to spouse for inadequate consideration other than i. transfer under an agreement to live apart, or ii. an income from house property includible u/s. 27(i), interest on capital contributed in the firm out of the transferred funds will however, be clubbed.	Transferor	—
64(1)(vi)	Son's wife	From assets transferred (after 1.6.73) to son’s wife for inadequate consideration. Interest on capital contributed in the firm out of the transferred funds will however be clubbed.	Transferor	—

64(1)(vii)	Spouse	Income for immediate or deferred benefit of spouse from assets transferred for inadequate consideration to an AOP or a person.	Transferor	—
64(1)(viii)	Son's wife	Income for immediate or deferred benefit of son’s wife from assets transferred for inadequate consideration (after 1.6.73) to an AOP or a person.	Transferor	—
64(1A)	Minor child (except a minor child suffering from any disability mentioned in S. 80U)	Any income accruing/arising to a minor, except income from: a. manual work, or b. application of his skill, or talent, or specialised knowledge and experience	i) 1st year: that parent whose income is higher. Subsequent years; the same parent — unless the AO is satisfied that it should be clubbed with the other parent. ii) where marriage does not subsist, in the hands of the custodian parent.	Up to Rs. 1,500 per minor [S. 10(32)]
64(2)	HUF	Income from property converted to HUF property or transferred to HUF by an individual (after 31.12.69) for inadequate consideration. If converted property is partitioned, income from partitioned property received by spouse, is clubbed in the hands of the individual.	Transferor	—