



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIX

SUPPLEMENTAL

Miscellaneous

823 Adjustments of reliefs where given at different times

Where under the provisions of the Income Tax Acts an individual—

- (a) is entitled to claim relief from income tax (other than relief in respect of life insurance premiums), by repayment or otherwise, in respect of—
 - (i) any amount which is paid or borne by him out of his income or which is allowable or may be deducted from his income; or
 - (ii) any reduction of an assessment relating to his income or any part of his income; or
 - (iii) any adjustment or set-off with regard to a loss; and
- (b) claims that relief for any year of assessment,

any relief granted shall not extend so as to make the total income tax paid or payable by him for that year less than it would have been if the amount in respect of which relief is claimed had been deducted in computing his total income for that year and the amount of any other deductions or reliefs to which he is entitled for that year had been determined accordingly.