

---

STATUTORY INSTRUMENTS

---

**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

PART VI

SPECIAL PROVISIONS

*CHAPTER II*

*RESERVE AND AUXILIARY FORCES*

**End of year certificate**

**68.**—(1) After the end of the year the Ministry shall give the certificate specified in paragraph (2) to a reservist to whom paragraph (3) applies.

(2) The certificate specified in this paragraph is a certificate in the form provided or authorised by the Board showing—

- (a) the total amount of reserve pay paid by the Ministry to the reservist during the year,
- (b) the total tax deducted from the reserve pay,
- (c) the force in which the reservist was serving and his service number, and
- (d) in the case of a form not provided by the Board, that it has been authorised by them in substitution for such a form.

(3) A reservist to whom this paragraph applies is a reservist who—

- (a) is a member of the reserve and auxiliary forces on the last day of the year and from whose reserve pay tax has been deducted during that year, and
- (b) has not been given a certificate under regulation 65 in respect of each payment of reserve pay during that year.