
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 2

RESERVE FORCES' PAY

Determination by Inland Revenue

125.—(1) The Inland Revenue may make a determination that tax is not to be deducted from reserve pay if the Inland Revenue are satisfied that the reservist will not be liable to income tax on the full amount of the reserve pay in a tax year.

- (2) For the purpose of making a determination, it must be assumed—
- (a) that any reliefs from income tax to which the reservist is entitled are allowable primarily against the reservist's PAYE income from other sources, and
 - (b) unless the reservist objects, that the balance (if any) of such reliefs is next allowable against the reservist's income other than PAYE income.
- (3) The Inland Revenue may make a determination before, or at any time during, the tax year.
- (4) On making a determination the Inland Revenue must notify the reservist and the Ministry.

Status:

Point in time view as at 13/02/2019.

Changes to legislation:

There are currently no known outstanding effects for the The Income Tax (Pay As You Earn) Regulations 2003, Section 125.