
STATUTORY INSTRUMENTS

1993 No. 744

The Income Tax (Employments) Regulations 1993

PART VI

SPECIAL PROVISIONS

CHAPTER II

RESERVE AND AUXILIARY FORCES

Repayment to reservist during the year

66.—(1) The Ministry shall not repay tax in respect of reserve pay to a reservist.

(2) On application being made to him by the reservist, the inspector may make such repayment to the reservist as may be appropriate at any time during the year having regard to the matters specified in paragraph (3).

(3) The matters specified in this paragraph are—

- (a) the reserve pay of the reservist for the period from the beginning of the year up to and including the date of that application,
- (b) the amount of tax deducted from that reserve pay as evidenced by certificates of pay and tax supplied under regulation 65, and
- (c) any reliefs from income tax to which the reservist is entitled, and his income for the year from all other sources and his liability to tax on that income, as estimated by the inspector.