
STATUTORY INSTRUMENTS

2003 No. 2682

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 2

RESERVE FORCES' PAY

Particulars that Ministry must record

131.—(1) The Ministry must record, in a deductions working sheet, the following particulars about every payment of reserve pay made to a reservist.

(2) The particulars are—

- (a) the reservist's name,
- (b) the reservist's national insurance number, if known,
- (c) the tax year to which the deductions working sheet relates,
- (d) the date of the payment,
- (e) the amount of the payment, and
- (f) the amount of tax (if any) deducted on making the payment.