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STATUTORY INSTRUMENTS

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**2003 No. 2682**

The Income Tax (Pay As You Earn) Regulations 2003

PART 7

SPECIAL CASES

CHAPTER 2

RESERVE FORCES' PAY

**Application of other Parts**

**123.**—(1) Parts 2 (codes) and 3 (deduction and repayment of tax) do not apply to reserve pay.

(2) The rest of these Regulations apply as if the Inland Revenue had issued the basic rate code in respect of reserve pay.