

1989 No. 1905

INCOME TAX

**The Income Tax (Reserve and Auxiliary Forces)
(Amendment) Regulations 1989**

Made - - - - - 17th October 1989

Laid before the House of Commons 17th October 1989

Coming into force 8th November 1989

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 203 of the Income and Corporation Taxes Act 1988^(a), hereby make the following Regulations:

Citation and Commencement

1. These Regulations may be cited as the Income Tax (Reserve and Auxiliary Forces) (Amendment) Regulations 1989 and shall come into force on 8th November 1989.

Interpretation

2. In these Regulations unless the context otherwise requires the words "the 1975 Regulations" mean the Income Tax (Reserve and Auxiliary Forces) Regulations 1975^(b) and "regulation" means a regulation of, and "the Schedule" means the Schedule to, the 1975 Regulations.

Amendments to the 1975 Regulations – Merchant Navy Reserve

3.—(1) In regulation 2(3) for the definition of "the Ministry" there shall be substituted—

“ “The Ministry” means—

- (a) in relation to emoluments paid to members of the Merchant Navy Reserve, the Department of Transport, and
- (b) in all other cases, the Ministry of Defence.”.

(2) In the Schedule there shall be added at the end—

“22. Merchant Navy Reserve.”.

Amendments to the 1975 Regulations – appeals

4.—(1) In regulation 7—

- (a) in paragraph (5) the proviso shall be omitted; and
- (b) in paragraphs (7) and (8) the words “or the County Court” shall be omitted wherever they occur.

(2) In regulation 8 in paragraph (1) the words “or the County Court” shall be omitted.

(a) 1988 c.1; section 203 was amended by section 45(3) of the Finance Act 1989 (c.26).

(b) S.I. 1975/91, amended by S.I. 1981/44.

(3) The provisions of paragraphs (1) and (2) shall not affect any appeal made under regulation 7 or 8 before the day on which these Regulations come into force.

17th October 1989

A. J. G. Isaac
L. J. H. Beighton
Two of the Commissioners of Inland Revenue

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Income Tax (Reserve and Auxiliary Forces) Regulations 1975 (S.I. 1975/91) ("the 1975 Regulations") and come into force on 8th November 1989.

The 1975 Regulations modified the Regulations relating to income tax under Pay As You Earn in respect of pay received by members of the reserve and auxiliary forces ("reservists") and provided, where appropriate, for the deduction from such pay of income tax at the basic rate in force at the time of payment. These Regulations extend the 1975 Regulations to emoluments paid by the Department of Transport to members of the Merchant Navy Reserve which the Secretary of State is empowered to establish and maintain pursuant to section 28 of the Merchant Shipping Act 1988 (c.12).

Following the introduction of General Commissioners of Income Tax in Northern Ireland pursuant to section 134 of the Finance Act 1988 (c.39), these Regulations amend the 1975 Regulations so that appeals by reservists, which were previously heard by the Special Commissioners or county courts in Northern Ireland, may be heard by the General Commissioners or the Special Commissioners as elsewhere in the United Kingdom.

Regulation 1 provides for citation and commencement and regulation 2 contains definitions.

Regulation 3 amends the 1975 Regulations so as to include the Department of Transport in the definition of "The Ministry" in relation to payments to members of the Merchant Navy Reserve and to add the Merchant Navy Reserve to the list of reserve forces in the Schedule.

Regulation 4 removes the proviso to regulation 7(5) of the 1975 Regulations, which conferred exclusive jurisdiction in Northern Ireland on the Special Commissioners or, at the reservist's election, the County Court, and other references to the County Court in regulations 7 and 8 of the 1975 Regulations and makes transitional provision for appeals in Northern Ireland made before the date on which these Regulations come into force.

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