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STATUTORY INSTRUMENTS

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**1993 No. 744**

**The Income Tax (Employments) Regulations 1993**

**PART VI**

**SPECIAL PROVISIONS**

*CHAPTER II*

*RESERVE AND AUXILIARY FORCES*

**Determination by inspector**

**62.**—(1) The inspector may make a determination that tax shall not be deducted from reserve pay if he is satisfied that the reservist will not be liable to income tax on the full amount of the reserve pay in that year, on the footing that any reliefs from income tax to which the reservist is entitled are allowable primarily against his income from other sources.

(2) The inspector may make the determination referred to in paragraph (1) either prior to or at any time during any year.

(3) If the inspector makes the determination referred to in paragraph (1), he shall give notice of that determination to the reservist and to the Ministry.