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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

**Appeal to Commissioners**

**127.**—(1) On appeal, the Commissioners must determine whether income tax at the basic rate is to be deducted from the reserve pay.

(2) Regulation 125(2) (assumptions) applies for the purpose of making the determination.

(3) If, on appeal, the Commissioners determine that tax is not to be deducted from the reserve pay, the Inland Revenue must give notice of the determination to the Ministry.

(4) For the purposes of paragraph 3(1)(a) of Schedule 3 to TMA(1) (rules for assigning proceedings to General Commissioners), the relevant place for the appeal is the place where the reservist lives.

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(1) Schedule 3 was substituted by paragraph 10 of Schedule 22 to the Finance Act 1996 (c. 8) and paragraph 3 of Schedule 3 was amended by paragraph 142 of Schedule 6 to ITEPA.