

Repayment of appropriate tax in certain cases. FA 86 s39 267.—(1) In this section, “relevant person” means an individual who proves to the satisfaction of the inspector or, on appeal, to the Appeal Commissioners that—

(a) at some time during the relevant year the individual or his or her spouse was of the age of 65 years or over, or

(b) throughout the relevant year the individual or his or her spouse was, or as on and from some time during the relevant year the individual or his or her spouse became, permanently incapacitated by reason of mental or physical infirmity from maintaining himself or herself.

(2) Notwithstanding section 261 (b), repayment of appropriate tax in respect of any relevant interest shall be made to a person entitled to exemption in respect of that interest—

(a) from income tax under Schedule D by virtue of section 207 (1)(b), or

(b) from corporation tax by virtue of section 207 (1)(b) as it applies for the purposes of corporation tax by virtue of section 76 (6)

(3) Where in any year of assessment (in this subsection referred to as “the relevant year”) the total income of a relevant person includes any relevant interest and apart from section 261 (b) the relevant person would be entitled to repayment of the whole or any part of the appropriate tax deducted from that relevant interest, then, notwithstanding section 261 (b), the repayment to which the relevant person would be so entitled may be made to the relevant person on the making by the relevant person to the inspector, not earlier than the end of the relevant year, of a claim in that behalf.