

Special rules relating to assessments under Schedule E. ITA67 Sch2 rule1(1) and (2) 925.—(1) Where at any time, either during the year of assessment or in respect of that year, a person becomes entitled to any additional salary, fees or emoluments over and above the amount for which an assessment to income tax has been made on that person, or for which at the commencement of that year that person was liable to be charged to income tax, an additional assessment shall, as often as the case may require, be made on that person in respect of any such additional salary, fees or emoluments, so that he or she may be charged in respect of the full amount of his or her salary, fees or emoluments for that year.

(2) Where any person proves to the satisfaction of the inspector that the amount for which an assessment to income tax has been made in respect of that person's salary, fees or emoluments for any year of assessment exceeds the amount of the salary, fees or emoluments for that year, the assessment shall be adjusted and any amount overpaid by means of tax shall be repaid.