
1 Right to repayment of income tax to be inalienable

- (1) A right of an individual to a repayment of income tax from HMRC may not be assigned.
- (2) Every assignment of a right of an individual to a repayment of income tax from HMRC, and every agreement to assign any such right, is void.
- (3) Subsection (2) has effect in relation to assignments and agreements to assign of which HMRC receives notice on or after 15 March 2023.
- (4) In the application of this section to Scotland the reference to assignment of a right is to be read as a reference to assignation, “assign” being construed accordingly.
- (5) In this section “HMRC” means His Majesty’s Revenue and Customs.