

---

STATUTORY INSTRUMENTS

---

**1995 No. 853**

**INCOME TAX**

The Income Tax (Employments)  
(Incapacity Benefit) Regulations 1995

<i>Made</i>	- - - -	<i>22nd March 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd March 1995</i>
<i>Coming into force</i>		<i>13th April 1995</i>

THE INCOME TAX (EMPLOYMENTS)  
(INCAPACITY BENEFIT) REGULATIONS 1995

1. Citation, commencement and effect
2. Interpretation
3. Amendments to the principal Regulations
4. In regulation 81— (a) at the end of the definition...
5. In regulation 82— (a) in paragraph (1) after the words...
6. After regulation 98 there shall be added— CHAPTER IV PAYMENTS...  
Signature  
Explanatory Note