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STATUTORY INSTRUMENTS

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**2005 No. 770**

**INCOME TAX**

**The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005**

<i>Made</i>	- - - -	<i>17th March 2005</i>
<i>Laid before the House of Commons</i>	- -	<i>17th March 2005</i>
<i>Coming into force</i>		<i>6th April 2005</i>

**THE SECTION 318C INCOME TAX (EARNINGS AND PENSIONS) ACT 2003 (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement and effect
2. Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003
3. In subsection (2)— (a) omit paragraph (e);
4. In subsection (3) at the end add— or
5. In subsection (7) at the end add— , or
6. After subsection (8) insert— (9) In subsection (7)(c), “relative in...  
Signature  
Explanatory Note