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STATUTORY INSTRUMENTS

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**1996 No. 2396**

**INCOME TAX**

The Taxation of Benefits under Pilot  
Schemes (Earnings Top-up) Order 1996

<i>Made</i>	- - - -	<i>13th September 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>16th September 1996</i>
<i>Coming into force</i>		<i>8th October 1996</i>

THE TAXATION OF BENEFITS UNDER PILOT  
SCHEMES (EARNINGS TOP-UP) ORDER 1996

1. Citation, commencement and effect
  2. Interpretation
  3. Exemption of Earnings Top-up from income tax
- Signature  
Explanatory Note