
STATUTORY INSTRUMENTS

2003 No. 1361

**The Income Tax (Exemption of Minor Benefits)
(Increase in Sums of Money) Order 2003**

Citation, commencement, effect and interpretation

1.—(1) This Order may be cited as the Income Tax (Exemption of Minor Benefits) (Increase in Sums of Money) Order 2003 and shall come into force on 13th June 2003.

(2) Articles 2 and 4 of this Order have effect for the tax year 2003-04 and subsequent tax years.

(3) In this Order “the Act” means the Income Tax (Earnings and Pensions) Act 2003.