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STATUTORY INSTRUMENTS

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**2003 No. 1434**

**The Income Tax (Exemption of Minor Benefits) (Amendment) Regulations 2003**

**Amendment of the principal Regulations**

- 2.—(1) Amend regulation 2 (interpretation) as follows.
- (2) In the definition of ““bus” and “minibus”” for “section 197AA of the Taxes Act” substitute “section 242 of ITEPA”.
- (3) After the definition of “employment” insert—  
““ITEPA” means the Income Tax (Earnings and Pensions) Act 2003;”.
- (4) Omit the definition of “the Taxes Act”.