STATUTORY INSTRUMENTS

## 2014 No. 211

## **INCOME TAX**

## The Enactment of Extra-Statutory Concessions Order 2014

Made---4th February 2014Coming into force in accordance with article 1

## THE ENACTMENT OF EXTRA-STATUTORY CONCESSIONS ORDER 2014

- 1. Citation and commencement
- 2. Exemption or deduction for travel expenses
- 3. In section 72(3) of ITEPA 2003, after "section 340 (travel...
- 4. The amendments made by articles 2 and 3 have effect...
- 5. Lump sums paid under foreign pension schemes
- The amendments made by article 5 have effect in relation... Signature Explanatory Note