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STATUTORY INSTRUMENTS

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**2014 No. 3227**

**INCOME TAX**

The Income Tax (Recommended  
Medical Treatment) Regulations 2014

*Made - - - - 9th December 2014*  
*Laid before the House of*  
*Commons - - 10th December 2014*  
*Coming into force 1st January 2015*

THE INCOME TAX (RECOMMENDED  
MEDICAL TREATMENT) REGULATIONS 2014

1. Citation and commencement
  2. Interpretation
  3. Specified requirements for purposes of section 320C of the Income Tax (Earnings and Pensions) Act 2003
  4. Qualifying period of absence
  5. Person making a recommendation and form of a recommendation
- Signature  
Explanatory Note