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STATUTORY INSTRUMENTS

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**2016 No. 1250**

**The Sporting Testimonial Payments  
(Excluded Relevant Step) Regulations 2016**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Sporting Testimonial Payments (Excluded Relevant Step) Regulations 2016 and come into force on 6th April 2017.

(2) Terms used in these Regulations and in section 226E of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup> (sporting testimonial payments) have the same meaning as in that section.

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<sup>(1)</sup> Section 226E was inserted by the Finance Act 2016 (c. 24), Schedule 2, paragraph 1.