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STATUTORY INSTRUMENTS

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**2018 No. 308**

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2018

**Citation and Commencement**

1. These Regulations may be cited as the Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2018 and shall come into force on 3rd April 2018.