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STATUTORY INSTRUMENTS

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**2013 No. 234**

**The Enactment of Extra-Statutory Concessions Order 2013**

**Certain employee legal costs paid by employer not taxed**

**3.—**(1) In section 413A of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup> (exception for payment of certain legal costs)—

- (a) in subsection (3)(b) for “compromise” (in each place where it occurs) substitute “settlement”; and
- (b) in subsection (4) omit the definition of “compromise agreement”.

(2) The amendments made by this article have effect in relation to payments made on or after 1 March 2013.

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<sup>(1)</sup> 2003 c. 1. Section 413A was inserted by article 10 of [S.I. 2011/1037](#).