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STATUTORY INSTRUMENTS

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**2011 No. 2281**

**INCOME TAX**

**The Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) (Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>14th September 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>14th September 2011</i>
<i>Coming into force</i>		<i>7th October 2011</i>

**THE EMPLOYER-FINANCED RETIREMENT BENEFITS (EXCLUDED BENEFITS FOR TAX PURPOSES) (AMENDMENT) REGULATIONS 2011**

1. Citation and commencement
  2. Amendment of the Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) Regulations 2007
  3. In regulation 1(2) (citation and commencement), for “These” substitute “Subject...
  4. After regulation 1(2) insert— (3) These Regulations have effect—
  5. In regulation 2(1) (interpretation) insert in the appropriate places— “armed...
  6. Excluded benefits
  7. Exclusions in respect of armed forces personnel
- Signature  
Explanatory Note