
STATUTORY INSTRUMENTS

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⁽¹⁾ (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.

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