
STATUTORY INSTRUMENTS

2015 No. 1948

INCOME TAX

The Income Tax (Approved Expenses) Regulations 2015

Made - - - - 27th November 2015
Laid before the House of
Commons - - - - 30th November 2015
Coming into force - - 21st December 2015

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the power conferred by section 289A(6)(a) and (7) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾, make the following Regulations:

⁽¹⁾ 2003 c. 1. Section 289A was inserted by section 11 of the Finance Act 2015 (c. 11).