## STATUTORY INSTRUMENTS

## 2018 No. 308

## **INCOME TAX**

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

Made - - - - March 2018
Laid before the House of Commons At - - March 2018
Coming into force

At 11.00 a.m. on 6th
March 2018
3.00 p.m. on 6th
March 2018

## THE SECTION 318C INCOME TAX (EARNINGS AND PENSIONS) ACT 2003 (AMENDMENT) REGULATIONS 2018

- 1. Citation and Commencement
- Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003
- 3. For subsection (3)(e) substitute—— (3) (e)by a person who is... Signature Explanatory Note