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STATUTORY INSTRUMENTS

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**1993 No. 2119**

**The Income-related Benefits Schemes (Miscellaneous Amendments) (No. 4) Regulations 1993**

**Amendment of regulation 25 of the Disability Working Allowance Regulations**

**40.**—(1) Regulation 25 of the Disability Working Allowance Regulations (calculation of net profit of self-employed earners)<sup>(1)</sup> shall be amended in accordance with the following provisions of this regulation.

(2) For the words “one-half of any qualifying premium payable” in each place where they occur there shall be substituted the words “one half of any premium paid in respect of a retirement annuity contract or a personal pension scheme”.

(3) For paragraph (14) there shall be substituted the following paragraph—

“(14) In this regulation “retirement annuity contract” means an annuity contract for the time being approved by the Board of Inland Revenue as having for its main object the provision of a life annuity in old age or the provision of an annuity for a partner or dependant and in respect of which relief from income tax may be given on any premium.”.