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STATUTORY INSTRUMENTS

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**2005 No. 770**

The Section 318C Income Tax (Earnings and Pensions) Act 2003 (Amendment) Regulations 2005

**Amendment of section 318C of the Income Tax (Earnings and Pensions) Act 2003**

2. Section 318C of the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup> is amended as follows.

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<sup>(1)</sup> Section 318D was inserted by paragraph 1 of Schedule 13 to the Finance Act 2004.