
STATUTORY INSTRUMENTS

2007 No. 3537

INCOME TAX

**The Employer-Financed Retirement Benefits
(Excluded Benefits for Tax Purposes) Regulations 2007**

<i>Made</i>	- - - -	<i>14th December 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th December 2007</i>
<i>Coming into force</i>	- -	<i>8th January 2008</i>

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred by section 393B(3)(d) and (4A) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾:

⁽¹⁾ 2003 c. 1. Section 393B was inserted, together with section 393A, by way of substitution for section 393 as originally enacted, by section 249(3) of the Finance Act 2004 (c. 12). Subsection (4A) of section 393B was inserted by paragraph 21 of Schedule 20 to the Finance Act 2007 (c. 11).