Status:	This is the	original ver	rsion (as it was	originally made). T	his
item of	legislation	is currently	only available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2014 No. 211

The Enactment of Extra-Statutory Concessions Order 2014

## **Exemption or deduction for travel expenses**

**3.** In section 72(3) of ITEPA 2003, after "section 340 (travel between group employments);" insert "section 340A (travel between linked employments);".