
STATUTORY INSTRUMENTS

2016 No. 1036

INCOME TAX

The Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) (Amendment) Regulations 2016

<i>Made</i>	- - - -	<i>31st October 2016</i>
<i>Laid before the House of Commons</i>	- -	<i>1st November 2016</i>
<i>Coming into force</i>		<i>1st December 2016</i>

THE EMPLOYER-FINANCED RETIREMENT BENEFITS (EXCLUDED BENEFITS FOR TAX PURPOSES) (AMENDMENT) REGULATIONS 2016

1. Citation, commencement and effect
2. Amendment of the Employer-Financed Retirement Benefits (Excluded Benefits for Tax Purposes) Regulations 2007
3. After regulation 3(2)(cd) insert— (ce) in the case of the...
4. After paragraph 21 of the Schedule insert— Trivial benefits (1) The provision of a benefit which would have been...
Signature
Explanatory Note