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STATUTORY INSTRUMENTS

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**2022 No. 169**

The Income Tax (Qualifying Maintenance Payments) (Amendment) Regulations 2022

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Income Tax (Qualifying Maintenance Payments) (Amendment) Regulations 2022 and come into force on 18th March 2022.

(2) Regulation 2 has effect from IP completion day.