
STATUTORY INSTRUMENTS

2022 No. 169

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

Amendment of the Income Tax Act 2007

2.—(1) Chapter 5 of Part 8 of the Income Tax Act 2007⁽¹⁾ (qualifying maintenance payments) is amended as follows.

(2) In section 454(4)—

- (a) in paragraph (a) after “court in” insert “the United Kingdom or”;
- (b) in paragraph (b) after “the law of” insert “the United Kingdom or of a part of the United Kingdom or of”.

(3) In section 454(7) for “a member State” substitute “the United Kingdom”.