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STATUTORY RULES OF NORTHERN IRELAND

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**1997 No. 139**

**The Personal Pension Schemes (Appropriate Schemes) Regulations (Northern Ireland) 1997**

**Notice under section 40(2)**

**11.**—(1) A notice under section 40(2) (cancellation of a notice given under section 40(1)) shall be given in writing and in such form as the Department may in its discretion accept.

(2) The date specified in a notice under section 40(2) shall, subject to paragraph (3), be 6th April in the tax year in which the Department receives the notice or 6th April in the next tax year.

(3) Where notice under section 40(2) is given by the earner and not by the trustees or managers of the scheme the date shall be at least a year later than the date specified in the notice given under section 40(1).