
STATUTORY INSTRUMENTS

1987 No. 1109

**The Personal Pension Schemes
(Appropriate Schemes) Regulations 1987**

Issue of appropriate scheme certificates

5.—(1) When the Board have determined that a scheme should be treated as an appropriate scheme, they shall issue an appropriate scheme certificate to the person who applied for it.

(2) The appropriate scheme certificate shall specify—

- (a) the name of the scheme and the address where it is administered; and
- (b) the date from which the certificate is to have effect, which shall be 6th April in 1987 or any later year and which may be earlier than the date on which the certificate is issued where the person who applied for the certificate has so requested, but, if the Board receive the application after 5th April 1989, not earlier than 6th April in the tax year in which the Board receive the application.