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STATUTORY INSTRUMENTS

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**1988 No. 1436**

**INCOME TAX**

**The Occupational Pension Schemes  
(Transitional Provisions) Regulations 1988**

<i>Made</i>	- - - -	<i>11th August 1988</i>
<i>Laid before the House of Commons</i>	- -	<i>11th August 1988</i>
<i>Coming into force</i>		<i>2nd September 1988</i>

**THE OCCUPATIONAL PENSION SCHEMES  
(TRANSITIONAL PROVISIONS) REGULATIONS 1988**

1. Citation and commencement
  2. Interpretation
  3. Disapplication of paragraphs 2, 3, 4 and 6 of the Schedule
  4. Regulation 3(1) does not apply in the circumstances prescribed in...
  5. Modification of paragraph 2 of the Schedule
  6. Disapplication of paragraphs 3, 4, 6 and 7 of the Schedule
  7. Disapplication of paragraph 5(2) of the Schedule
  8. Disapplication of paragraph 5(3) of the Schedule
  9. Modification of paragraph 5(3) and (4) of the Schedule
  10. Disapplication of paragraph 7 of the Schedule
  11. Authorisation of the Board to direct
  12. Effect of Regulations and of directions made under regulation 11
- Signature
- Explanatory Note