
STATUTORY INSTRUMENTS

1991 No. 1614

INCOME TAX

The Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991

<i>Made</i>	- - - -	<i>15th July 1991</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th July 1991</i>
<i>Coming into force</i>	- -	<i>5th August 1991</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 591(6) of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1; section 591(6) was amended by the Finance Act 1988 (c. 39), section 146 and Schedule 13, paragraph 6.