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STATUTORY INSTRUMENTS

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**1991 No. 2774**

**INCOME TAX**

**The Personal Equity Plan (Amendment No. 2) Regulations 1991**

*Made* - - - - - *9th December 1991*  
*Laid before the House of*  
*Commons* - - - - - *10th December 1991*  
*Coming into force* *1st January 1992*

**THE PERSONAL EQUITY PLAN  
(AMENDMENT NO. 2) REGULATIONS 1991**

1. Citation and commencement
  2. Interpretation
  3. Amendments to the principal Regulations
  4. (1) In regulation 4(1)– (a) before sub-paragraph (a) there shall...
  5. After regulation 4 there shall be inserted– Special conditions for...
  6. (1) In regulation 5(3) after the word “designated” there shall...
  7. (1) In regulation 6(1) for the words “(“qualifying investments”)” there...
  8. After regulation 6A there shall be inserted– Qualifying investments for...
  9. In regulation 7(2)(b) for the word “plan” there shall be...
  10. In regulation 9(3)(c) for the word “plan” there shall be...
  11. After regulation 16(a)(v) there shall be added–
  12. In regulation 17A– (a) in paragraph (1)(b) after the word...
  13. In regulation 27(3) after the words “ordinary shares” there shall...
- Signature  
Explanatory Note