STATUTORY INSTRUMENTS

## 1993 No. 3016

## **INCOME TAX**

The Retirement Benefits Schemes (Restriction on Discretion to Approve) (Additional Voluntary Contributions) Regulations 1993

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3rd December 1993 6th December 1993 27th December 1993

## THE RETIREMENT BENEFITS SCHEMES (RESTRICTION ON DISCRETION TO APPROVE) (ADDITIONAL VOLUNTARY CONTRIBUTIONS) REGULATIONS 1993

- 1. Citation and commencement
- 2. Interpretation
- 3. Introductory
- 4. Restrictions on discretion to approve freestanding additional voluntary contributions schemes
- 5. Restriction on discretion to approve other schemes
- Calculation of surplus funds Signature Explanatory Note