

---

STATUTORY INSTRUMENTS

---

**1996 No. 3233**

**INCOME TAX**

**The Retirement Benefits Schemes (Continuation  
of Rights of Members of Approved Schemes)  
(Amendment No. 2) Regulations 1996**

*Made - - - - 20th December 1996*  
*Laid before the House of*  
*Commons - - - - 23rd December 1996*  
*Coming into force - - 13th January 1997*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by paragraph 19(2) and (3) of Schedule 6 to the Finance Act 1989(1), hereby make the following Regulations:

1. These Regulations may be cited as the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) (Amendment No. 2) Regulations 1996, shall come into force on 13th January 1997 but shall take effect as from 1st January 1997.

2. In regulation 3A(2)(b)(ii) of the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) Regulations 1990(2) for the words “on or after 1996” there shall be substituted the words “on or after 1st January 1997”.

*A M W Battishill*  
*G H Bush*

20th December 1996

Two of the Commissioners of Inland Revenue

---

(1) 1989 c. 26.

(2) S.I.1990/2101; a relevant amending instrument is S.I. 1996/3114.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

---

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations correct an error made in regulation 6 of the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) (Amendment) Regulations 1996 ([S. I. 1996/3114](#)).

That regulation, in inserting regulation 3A of the Retirement Benefits Schemes (Continuation of Rights of Members of Approved Schemes) Regulations 1990 ([S. I. 1990/2101](#)), failed sufficiently to specify the date in paragraph (2)(b)(ii) of that regulation.

Authority for the retrospective effect of these Regulations is conferred by paragraph 19(3)(b) of Schedule 6 to the Finance Act 1989.