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STATUTORY INSTRUMENTS

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**1996 No. 3234**

**INCOME TAX**

**The Occupational Pension Schemes (Transitional Provisions) (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 1(2) and (2A) of Schedule 23 to the Income and Corporation Taxes Act 1988(1), hereby make the following Regulations:

1. These Regulations may be cited as the Occupational Pension Schemes (Transitional Provisions) (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 4ZA(2)(b)(ii) of the Occupational Pension Schemes (Transitional Provisions) Regulations 1988(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

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(1) 1988 c. 1; sub-paragraphs (2) and (2A) of paragraph 1 of Schedule 23 were substituted for sub-paragraph (2) of that paragraph by section 56 of the Finance Act 1988 (c. 39).  
(2) S.I.1988/1436; a relevant amending instrument is S.I. 1996/3115.

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

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

These Regulations correct an error made in regulation 4 of the Occupational Pension Schemes (Transitional Provisions) (Amendment) Regulations 1996 ([S. I. 1996/3115](#)).

That regulation, in inserting regulation 4ZA of the Occupational Pension Schemes (Transitional Provisions) Regulations 1988 ([S. I. 1988/1436](#)), 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 1(2A)(b) of Schedule 23 to the Income and Corporation Taxes Act 1988.