
STATUTORY INSTRUMENTS

2001 No. 117

INCOME TAX

**The Personal Pension Schemes (Restriction on Discretion
to Approve) (Permitted Investments) Regulations 2001**

Made - - - - 23rd January 2001
Laid before the House of
Commons - - 24th January 2001
Coming into force 6th April 2001

**THE PERSONAL PENSION SCHEMES
(RESTRICTION ON DISCRETION TO APPROVE)
(PERMITTED INVESTMENTS) REGULATIONS 2001**

1. Citation and commencement
 2. Interpretation
 3. Definition of self-invested personal pension scheme
 4. Definition of individual pension account
 5. Restrictions on discretion to approve—general
 6. Restriction on investments—self-invested personal pension schemes
 7. Restriction on investments—personal pension schemes other than self-invested personal pension schemes
 8. Restrictions on lending
 9. Restrictions on transactions with scheme member and others
 10. Restrictions on investments relating to members of self-invested personal pension schemes
 11. Schemes awaiting approval
- Signature

**SCHEDULE — LIST OF INVESTMENTS THAT MAY BE HELD DIRECTLY OR
INDIRECTLY FOR THE PURPOSES OF A SELF-INVESTED
PERSONAL PENSION SCHEME**

1. Stocks and shares listed or dealt in on a recognised...
2. Futures and options, relating to stocks and shares, traded on...
3. Depositary interests.
4. Units in an authorised unit trust scheme.
5. Units in a unit trust scheme which—
6. Eligible shares within the meaning of section 638(11) received by...

Status: This is the original version (as it was originally made). UK
Statutory Instruments are not carried in their revised form on this site.

7. Shares in an open-ended investment company.
8. Interests (however described) in a collective investment scheme that is...
9. Contracts or policies of insurance linked to insurance company managed...
10. Traded endowment policies transacted with a person regulated by the...
11. Deposits in any currency held in deposit accounts with any...
12. A freehold or leasehold interest in commercial property where the...
13. A freehold or leasehold interest in any residential property which...
14. Ground rents, rent charges, ground annuals, feu duties or other...

Explanatory Note