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STATUTORY INSTRUMENTS

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**2000 No. 2317**

**The Personal Pension Schemes  
(Establishment of Schemes) Order 2000**

**Citation and commencement**

2.—(1) Section 632 of the Income and Corporation Taxes Act 1988 shall be amended as follows.

(2) In subsection (1) for the word “The” there shall be substituted the words “Subject to subsection (1A), the”.

(3) After subsection (1) there shall be inserted the following subsection—

“(1A) The Board may approve a personal pension scheme established by any person other than a person mentioned in subsection (1)(a) to (e) if the scheme is established under a trust or trusts.”