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*Status: Point in time view as at 01/01/2014.*

*Changes to legislation: The Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations 1987 is up to date with all changes known to be in force on or before 28 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## STATUTORY INSTRUMENTS

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# 1987 No. 1108

## PENSIONS

### The Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations 1987

<i>Made</i>	- - - - -	<i>25th June 1987</i>
<i>Laid before Parliament</i>		<i>6th July 1987</i>
<i>Coming into force</i>		
<i>For the purposes of personal pension schemes</i>		<i>4th January 1988</i>
<i>For the purposes of occupational pension schemes</i>		<i>6th April 1988</i>

### THE PENSION SCHEMES (VOLUNTARY CONTRIBUTIONS REQUIREMENTS AND VOLUNTARY AND COMPULSORY MEMBERSHIP) REGULATIONS 1987

1. Citation, commencement and interpretation
2. Exceptions to section 12(1)
- 2A Provisions of the Income and Corporation Taxes Act 1988 under which tax-exemption or tax-approval may be given for the purposes of section 12
3. Exceptions to section 15(1)(a)  
Signature  
Explanatory Note

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