

---

STATUTORY INSTRUMENTS

---

**1987 No. 1108**

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

**[<sup>F1</sup>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**

**2A.** For the purposes of [<sup>F2</sup>section 111] of the Act (which exempts scheme rules from the need to comply with that section to the extent necessary to qualify for tax-exemption or tax-approval) “tax-exemption” and “tax-approval” mean respectively exemption from tax and approval of the Inland Revenue under either Chapter I or Chapter IV of Part XIV of the Income and Corporation Taxes Act 1988. ]

**Textual Amendments**

- F1** Reg. 2A inserted (6.4.1988) by S.I. 1988/474, reg. 1(2)(b), 5
- F2** Words in [reg. 2A](#) substituted (12.5.1994) by [The Occupational and Personal Pension Schemes \(Consequential Amendments\) Regulations 1994](#) (S.I. 1994/1062), reg. 1(2), [Sch. 2 para. 14\(4\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the The Pension Schemes (Voluntary Contributions Requirements and Voluntary and Compulsory Membership) Regulations 1987, Section 2A.