
STATUTORY INSTRUMENTS

1987 No. 352

INCOME TAX

**The Pension Scheme Surpluses
(Administration) Regulations 1987**

<i>Made</i>	- - - - -	<i>3rd March 1987</i>
<i>Laid before the House of Commons</i>	- -	<i>13th March 1987</i>
<i>Coming into force</i>		<i>7th April 1987</i>

**THE PENSION SCHEME SURPLUSES
(ADMINISTRATION) REGULATIONS 1987**

1. Citation and commencement
2. Interpretation
3. Pension scheme surplus payment—administrator to make return and account for tax payment
4. Excluded payments
5. Payment of tax
6. Assessments of tax upon employer and administrator
7. Other returns
8. Amounts recoverable to be separate from other amounts recoverable under
Tax Acts
Signature
Explanatory Note