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STATUTORY INSTRUMENTS

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**1988 No. 1013**

**INCOME TAX**

**The Personal Pension Schemes  
(Relief at Source) Regulations 1988**

|   |         |                      |
|---|---------|----------------------|
| <i>Made</i>                                 | - - - - | <i>9th June 1988</i> |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>9th June 1988</i> |
| <i>Coming into force</i>                    |         | <i>1st July 1988</i> |

**THE PERSONAL PENSION SCHEMES  
(RELIEF AT SOURCE) REGULATIONS 1988**

1. Citation and commencement
  2. Interpretation
  3. Prescribed cases and conditions: introductory
  4. Prescribed cases
  5. Prescribed conditions
  6. (1) The condition prescribed in this regulation is that an...
  7. (1) The condition prescribed in this regulation is that on...
  8. Claims: introductory
  9. Interim claims
  10. Annual claims
  11. Claims: supplementary provisions
  12. Recovery on withdrawal of approval of schemes or of arrangements
  13. Recovery of amounts by assessment
  14. Information
  15. Inspection of records
- Signature  
Explanatory Note