
STATUTORY INSTRUMENTS

1991 No. 1614

INCOME TAX

The Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991

| | | |
|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>15th July 1991</i> |
| <i>Laid before the House of Commons</i> | - - | <i>15th July 1991</i> |
| <i>Coming into force</i> | | <i>5th August 1991</i> |

THE RETIREMENT BENEFITS SCHEMES (RESTRICTION ON DISCRETION TO APPROVE) (SMALL SELF-ADMINISTERED SCHEMES) REGULATIONS 1991

1. Citation and commencement
 2. Interpretation
 3. Restrictions on the Board's discretion
 4. Provisions as to borrowing
 5. Provisions as to investments
 6. Provisions as to lending and the acquisition of shares
 7. (1) The description of provision specified in this regulation is...
 8. Provisions as to transactions with scheme members and others
 9. Provisions as to pensioner trustees
 10. Provisions as to furnishing of information and documents
 11. Schemes awaiting approval
- Signature
Explanatory Note