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STATUTORY INSTRUMENTS

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**1996 No. 3113**

**INCOME TAX**

**The Retirement Benefits Schemes (Tax Relief on Contributions) (Disapplication of Earnings Cap) (Amendment) Regulations 1996**

*Made - - - - 9th December 1996*  
*Laid before the House of*  
*Commons - - 11th December 1996*  
*Coming into force 1st January 1997*

**THE RETIREMENT BENEFITS SCHEMES (TAX RELIEF ON CONTRIBUTIONS) (DISAPPLICATION OF EARNINGS CAP) (AMENDMENT) REGULATIONS 1996**

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. For the words “Income and Corporation Taxes Act 1988”, in...
5. After regulation 5 there shall be added the following regulation—...  
Signature  
Explanatory Note