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STATUTORY INSTRUMENTS

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**1996 No. 846**

**INCOME TAX**

**The Personal Equity Plan (Amendment) Regulations 1996**

<i>Made</i>	- - - -	<i>19th March 1996</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>19th March 1996</i>
<i>Coming into force</i>	- -	<i>6th April 1996</i>

The Treasury, in exercise of the powers conferred upon them by section 333 of the Income and Corporation Taxes Act 1988<sup>(1)</sup> and section 151 of the Taxation of Chargeable Gains Act 1992<sup>(2)</sup>, hereby make the following Regulations:

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(1) 1988 c. 1; section 333 was amended by section 70 of the Finance Act 1991 (c. 31).  
(2) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34) and by section 64(2) of the Finance Act 1995 (c. 4).