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STATUTORY INSTRUMENTS

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**1998 No. 728**

**INCOME TAX**

**The Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) (Amendment) Regulations 1998**

<i>Made</i>	- - - -	<i>17th March 1998</i>
<i>Laid before the House of Commons</i>	- -	<i>17th March 1998</i>
<i>Coming into force</i>		<i>7th April 1998</i>

**THE RETIREMENT BENEFITS SCHEMES (RESTRICTION ON DISCRETION TO APPROVE) (SMALL SELF-ADMINISTERED SCHEMES) (AMENDMENT) REGULATIONS 1998**

1. Citation and commencement
2. In these Regulations “the principal Regulations” means the Retirement Benefits...
3. Amendments to the principal Regulations
4. In regulation 4(1) for sub-paragraph (c) there shall be substituted—...
5. In regulation 4(2) for sub-paragraph (a) and the word “and”...
6. In regulation 5(1)(c)(ii) there shall be added at the end...
7. After regulation 5(3) there shall be added—
8. In regulation 7 for paragraphs (2) and (3) there shall...
9. For regulation 9 there shall be substituted— Provisions as to...
10. Regulation 10 (provisions as to furnishing of information and documents)...  
Signature  
Explanatory Note