
STATUTORY INSTRUMENTS

2001 No. 118

INCOME TAX

The Personal Pension Schemes (Conversion of Retirement Benefits Schemes) Regulations 2001

<i>Made</i>	- - - -	<i>23rd January 2001</i>
<i>Laid before the House of Commons</i>	- - - -	<i>24th January 2001</i>
<i>Coming into force</i>	- -	<i>6th April 2001</i>

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by paragraphs 2 and 4 of Schedule 23ZA to the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1. Schedule 23ZA was inserted by paragraph 27 of Schedule 13 to the Finance Act 2000 (c. 17).