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STATUTORY INSTRUMENTS

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**2004 No. 1676**

**INCOME TAX**

**The Personal Equity Plan (Amendment) Regulations 2004**

<i>Made</i>	- - - -	<i>1st July 2004</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>1st July 2004</i>
<i>Coming into force</i>	- -	<i>22nd July 2004</i>

The Treasury, in exercise of the powers conferred upon them by section 333 of the Income and Corporation Taxes Act 1988(1) and section 151 of the Taxation of Chargeable Gains Act 1992(2) 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), and by sections 75 and 123(7) of, and Part 3(15) of Schedule 27 to, the Finance Act 1998 (c. 36).

(2) 1992 c. 12; section 151 was amended by section 85 of the Finance Act 1993 (c. 34), by section 64(2) of the Finance Act 1995 (c. 4) and by section 75(6) of, and Part 3(15) of Schedule 27 to, the Finance Act 1998 and was extended by section 123(7) of the Finance Act 1998.