
STATUTORY INSTRUMENTS

2005 No. 3458

INCOME TAX

The Registered Pension Schemes (Restriction
of Employers' Relief) Regulations 2005

Made - - - - 14th December 2005
Laid before the House of
Commons - - 15th December 2005
Coming into force 6th April 2006

THE REGISTERED PENSION SCHEMES (RESTRICTION
OF EMPLOYERS' RELIEF) REGULATIONS 2005

1. Citation, commencement and interpretation
2. Scope of these Regulations
3. Restriction of employers' relief in respect of contributions
4. In respect of each arrangement relating to the individual under...
5. Cash balance arrangements
6. Other money purchase arrangements
7. Defined benefits arrangements
8. Hybrid arrangements
9. Restriction of relief
10. An amount equal to the aggregate pension input amount in...
Signature
Explanatory Note