

## SCHEDULE 2

Article 9

### Consequential Amendments - Secondary Legislation

#### **Registered Pension Schemes (Relief at Source) Regulations 2005**

1. The Registered Pension Schemes (Relief at Source) Regulations 2005<sup>(1)</sup> are amended as follows.
2. Omit paragraph (4) of regulation 14.

#### **Duty Stamps Regulations 2006**

3. The Duty Stamps Regulations 2006<sup>(2)</sup> are amended as follows.
4. For regulation 10(8) substitute—  
“(8) A relevant penalty is a penalty that has been assessed and notified under Schedule 24 to the Finance Act 2007 (penalties for errors) and that has not been withdrawn or quashed.”

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(1) S.I. 2005/3448.  
(2) S.I. 2006/202.