
STATUTORY INSTRUMENTS

2005 No. 3449

INCOME TAX

The Registered Pension Schemes (Prescribed Interest Rates for Authorised Employer Loans) 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
(PRESCRIBED INTEREST RATES FOR AUTHORISED
EMPLOYER LOANS) REGULATIONS 2005

1. Citation and commencement
 2. Interpretation
 3. Prescribed rate of interest for the purposes of section 179 of the Finance Act 2004
- Signature
Explanatory Note