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STATUTORY INSTRUMENTS

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**2005 No. 3454**

**The Registered Pension Schemes (Accounting  
and Assessment) Regulations 2005**

**Interpretation**

2.—(1) In these Regulations—

“the Act” means the Finance Act 2004;

“ITEPA” means the Income Tax (Earnings and Pensions) Act 2003<sup>(1)</sup>;

“TMA” means the Taxes Management Act 1970<sup>(2)</sup>.

(2) In these Regulations a reference to a numbered case is a reference to the case bearing that number in Table 2.

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(1) 2003 c. 1.  
(2) 1970 c. 9.