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STATUTORY INSTRUMENTS

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**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