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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

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

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 196A(1) of the Finance Act 2004<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup>, make the following Regulations:

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(1) [2004 c. 12](#); section 196A was inserted by paragraph 39 of Schedule 10 to the Finance Act 2005 ([c. 7](#)).  
(2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 ([c. 11](#)).