
STATUTORY INSTRUMENTS

2006 No. 131

The Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006

Preliminary

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 and shall come into force on 6th April 2006.

Interpretation

2.—(1) In these Regulations—

“the closing date” is to be read in accordance with regulation 3(4), 4(4), 5(4), 6(4), 7(4) or 8(4) as the case may require;

“notification” is to be read in accordance with regulation 3(3), 4(3), 5(3), 6(3), 7(3) or 8(3) as the case may require;

“the Revenue and Customs” means Her Majesty’s Revenue and Customs.

(2) In these Regulations references to sections, without more, are references to sections of the Finance Act 2004, and references to provisions of Schedule 36 are references to provisions of Schedule 36 to that Act.

(3) The expressions defined or otherwise explained in the list in section 280(2)(1) have the same definitions or explanations in these Regulations as in Part 4 of the Finance Act 2004.

(1) Section 280(2) was amended by paragraphs 10, 17 and 33 of Schedule 10 to the Finance Act 2005 (c. 7) with effect from 6th April 2006.