
STATUTORY INSTRUMENTS

2006 No. 133

INCOME TAX

**The Registered Pension Schemes (Co-ownership
of Living Accommodation) Regulations 2006**

<i>Made</i>	- - - -	<i>25th January 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th January 2006</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 173(8)(a) of the Finance Act 2004⁽¹⁾, and now exercisable by them⁽²⁾, make the following Regulations:

(1) 2004 c. 12.

(2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.