
STATUTORY INSTRUMENTS

2006 No. 1960

INCOME TAX

The Pensions Schemes (Application of UK Provisions to Relevant Non-UK Schemes)(Amendment) Regulations 2006

<i>Made</i>	- - - -	<i>20th July 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st July 2006</i>
<i>Coming into force</i>	- -	<i>11th August 2006</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by paragraphs 4(2) and (4), 7 and 7A of Schedule 34 to the Finance Act 2004⁽¹⁾, and now exercisable by them⁽²⁾, make the following Regulations:

(1) [2004 c. 12](#); paragraph 7A was inserted by paragraph 14 of Schedule 21 to the Finance Act 2006 (c. 25).
(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).