
STATUTORY INSTRUMENTS

2006 No. 364

INCOME TAX

**The Registered Pension Schemes (Modification of
the Rules of Existing Schemes) Regulations 2006**

Made - - - - 16th February 2006
Laid before the House of
Commons - - 17th February 2006
Coming into force 6th April 2006

**THE REGISTERED PENSION SCHEMES (MODIFICATION OF
THE RULES OF EXISTING SCHEMES) REGULATIONS 2006**

1. Citation, commencement and interpretation
 2. Existing schemes to which these Regulations apply
 3. Schemes rules not to require the making of unauthorised payments
 4. References to the permitted maximum
 5. Limits on amounts of remuneration to be taken into account
 6. Payments not prejudicing HM Revenue and Customs approval
 7. Limits on payments in amounts “which would not prejudice Revenue approval”
 8. Recovery of tax in respect of lifetime allowance charge
- Signature
Explanatory Note