
STATUTORY INSTRUMENTS

2006 No. 569

INCOME TAX

The Registered Pension Schemes
(Splitting of Schemes) Regulations 2006

<i>Made</i>	- - - -	<i>9th March 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th March 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 274A of the Finance Act 2004⁽¹⁾, and now exercisable by them⁽²⁾ make the following Regulations:

(1) [2004 c. 12](#). Section 274A was inserted by paragraph 50 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(2) of the Commissioners for Revenue and Customs Act [2005 \(c. 11\)](#). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.