
STATUTORY INSTRUMENTS

2006 No. 614

INCOME TAX

The Registered Pension Schemes (Authorised Payments — Arrears of Pension) 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 make the following Regulations in exercise of the powers conferred by section 164(f) of the Finance Act 2004⁽¹⁾ and now exercisable by them⁽²⁾.

(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.