

*This instrument corrects errors in S.I. 2006/569. It is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2007 No. 793**

**INCOME TAX**

**The Registered Pension Schemes (Splitting of Schemes) (Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>12th March 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>13th March 2007</i>
<i>Coming into force</i>	- -	<i>6th April 2007</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 274A of the Finance Act 2004<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup> make the following Regulations:

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(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.