
STATUTORY INSTRUMENTS

2011 No. 1751

INCOME TAX

**The Registered Pension Schemes
(Miscellaneous Amendments) Regulations 2011**

<i>Made</i>	- - - -	<i>20th July 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>21st July 2011</i>
<i>Coming into force</i>	- -	<i>11th August 2011</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 164(1)(f) and (2), 177, 254(4)(b), 273A(1) and (2), paragraphs 3(1)(d), 14(2) and 17(1)(c) of Schedule 28, paragraph 1(6) of Schedule 29, paragraph 12 of Schedule 34 and section 282(A1) of the Finance Act 2004(1), as the latter section has effect under paragraph 108 of Schedule 16 to the Finance Act 2011(2) and now exercisable by them(3).

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- (1) 2004 c. 12. Section 164 was amended by paragraph 6 of Schedule 23 to the Finance Act 2006 (c. 25), paragraph 1 of Schedule 29 of the Finance Act 2008 (c. 9) and section 75 of the Finance Act 2009 (c. 10) ("FA 2009"). Section 273A was inserted by paragraph 49(1) of Schedule 10 to the Finance Act 2005 (c. 7) ("FA 2005") and amended by paragraph 76 of Schedule 16 to the Finance Act 2011 (c. 11). Paragraphs 3(1)(d) and 17(1)(c) of Schedule 28 were substituted by paragraphs 13(2) and (3) respectively of Schedule 10 to FA 2005. Paragraph 1(6) of Schedule 29 was inserted by paragraph 34 of Schedule 10 to FA 2005 and amended by paragraph 11(3) of Schedule 20 to the Finance Act 2007 (c. 11). Section 282(A1) was inserted by section 75(1) of FA 2009.
- (2) 2011 c. 11.
- (3) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) 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.