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STATUTORY INSTRUMENTS

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**2011 No. 702**

**The Finance Act 2009, Schedules 55 and 56 (Income Tax Self Assessment and Pension Schemes) (Appointed Days and Consequential and Savings Provisions) Order 2011**

**Consequential amendments and repeals**

**18.** In Schedule 3 to the Registered Pension Schemes (Splitting of Schemes) Regulations 2006 (responsibilities and liabilities of sub-scheme administrators in respect of a sub-scheme – Finance Act 2004)<sup>(1)</sup>—

- (a) in the fifteenth entry in the Table in Part I—
  - (i) omit “(1), (4) and” ,
  - (ii) for “Penalties for failure to make a return within S254” substitute “Penalty for fraudulently or negligently making an incorrect return under S254”, and
- (b) after Part I insert the following—

**“PART 1A**

**Other legislation**

Schedule 55 to the Finance Act 2009 (penalty for failure to make returns)”.