
STATUTORY INSTRUMENTS

2013 No. 1742

INCOME TAX

The Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2013

<i>Made</i>	- - - -	<i>11.07 a.m. on 19th July 2013</i>
<i>Laid before the House of Commons</i>	- - - -	<i>22nd July 2013</i>
<i>Coming into force</i>	- -	<i>12th August 2013</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 251 of the Finance Act 2004⁽¹⁾ and now exercisable by them⁽²⁾, and section 282(A1) of that Act⁽³⁾.

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- (1) [2004 c. 12](#); section 251(4) was amended by paragraph 47 of Schedule 10 to the Finance Act [2005 \(c. 7\)](#) and section 251(5) (aa) was inserted by section 49 of the Finance Act [2010 \(c. 13\)](#).
- (2) 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 insofar as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (3) Section 282(A1) was inserted by section 75(1) of the Finance Act [2009 \(c. 10\)](#).