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STATUTORY INSTRUMENTS

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**2013 No. 2259**

**INCOME TAX**

**The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013**

*Made* - - - - *6th September 2013*  
*Laid before the House of*  
*Commons* - - - - *10th September 2013*  
*Coming into force* - - *14th October 2013*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 132 and 133 of the Finance Act 1999<sup>(1)</sup> and sections 150(8) and 251 of the Finance Act 2004<sup>(2)</sup> and now exercisable by them<sup>(3)</sup>, sections 169(4), (4A) and (4B)<sup>(4)</sup> and 282(A1)<sup>(5)</sup> of that Act, and paragraph 34B(8) of Schedule 36 to the Finance Act 2008<sup>(6)</sup>.

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- (1) 1999 c. 16; section 132 was amended by paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21).
- (2) 2004 c. 12; section 150(8) was amended by section 53(1) of the Finance Act 2013 (c. 29), 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).
- (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.
- (4) Subsections (4), (4A) and (4B) were substituted and other relevant amendments were made to section 169 by section 53(2) to (7) of the Finance Act 2013. Section 169(8) (inserted by section 53(7)) defines "QROPS" and "former QROPS" for the purposes of section 169(4) to (6).
- (5) Section 282(A1) was inserted by section 75(1) of the Finance Act 2009 (c. 10).
- (6) 2008 c. 9; definitions of "prescribed", "QROPS", "former QROPS" and "scheme manager" for the purposes of paragraph 34B(8) are set out in paragraph 34C. Paragraphs 34B and 34C were inserted by paragraph 11 of Schedule 48 to the Finance Act 2009 and relevant amendments were made by section 54 of the Finance Act 2013.

**Changes to legislation:**

There are currently no known outstanding effects for the The Registered Pension Schemes and Overseas Pension Schemes (Miscellaneous Amendments) Regulations 2013, Introductory Text.