
STATUTORY INSTRUMENTS

2014 No. 1928

INCOME TAX

The Registered Pension Schemes (Accounting and Assessment) (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>21st July 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>22nd July 2014</i>
<i>Coming into force</i>		<i>1st September 2014</i>

THE REGISTERED PENSION SCHEMES (ACCOUNTING AND ASSESSMENT) (AMENDMENT) REGULATIONS 2014

1. Citation, commencement and effect
2. Amendment of the Registered Pension Schemes (Accounting and Assessment) Regulations 2005
3. In regulation 4(1), insert the following entries at the appropriate...
4. In regulation 5(3) in Table 3— (a) in the row...
5. In regulation 8(1), for “3, 6 or 7” substitute “3,...
6. In regulation 8(2), for “(a)” substitute “(ab)”.
7. In regulation 8(3)— (a) at the end of inserted paragraph...
Signature
Explanatory Note