
STATUTORY INSTRUMENTS

2016 No. 1005

INCOME TAX

The Registered Pension Schemes (Bridging Pensions) and Appointed Day Regulations 2016

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| <i>Made</i> | - - - - | <i>17th October 2016</i> |
| <i>Laid before House of Commons</i> | | |
| | - - - - | <i>18th October 2016</i> |
| <i>Coming into force</i> | - - | <i>8th November 2016</i> |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 2(4)(h) and (8) of Schedule 28 to the Finance Act 2004 (1), and section 20(6) of the Finance Act 2016(2) and now exercisable by them(3).

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- (1) [2004 c.12](#). Paragraph 2(4)(h) of Schedule 28 was inserted by paragraph 11(6) of Schedule 10 to the Finance Act [2005 \(c.7\)](#) and paragraph 2(8) of Schedule 28 was inserted by paragraph 11(9) of Schedule 10 to the Finance Act 2005 and amended by paragraph 20(4) of Schedule 23 to the Finance Act [2006 \(c.25\)](#) and section 20(4) of the Finance Act [2016 \(c.24\)](#).
- (2) [2016 c.24](#).
- (3) The functions of the Board 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 is appropriate in consequence of section 5, a reference in an enactment to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.