
STATUTORY INSTRUMENTS

2017 No. 11

INCOME TAX

The Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2017

<i>Made</i>	- - - -	<i>10th January 2017</i>
<i>Laid before the House of Commons</i>	- - - -	<i>12th January 2017</i>
<i>Coming into force</i>	- -	<i>6th February 2017</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 \(c. 7\)](#), paragraph 93 of Schedule 1 to the Taxation of Pensions Act [2014 \(c. 30\)](#) and section 21(6) of the Finance (No. 2) Act [2015 \(c. 33\)](#), section 251(5)(aa) was inserted by section 49 of the Finance Act [2010 \(c. 13\)](#) and section 251(6) was amended by paragraph 93 of Schedule 1 to the Taxation of Pensions Act 2014.
- (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 \(c. 10\)](#).