
STATUTORY INSTRUMENTS

2018 No. 373

INCOME TAX

The Pension Schemes (Application of UK Provisions to Relevant Non-UK Schemes) (Amendment) Regulations 2018

<i>Made</i>	- - - -	<i>14th March 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th March 2018</i>
<i>Coming into force</i>	- -	<i>6th April 2018</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 282(A1) and (A2), paragraphs 1(6F), 3(5A), (6) and (8), 4(4), (5), (6) and (7), 7 and 7A of Schedule 34 to the Finance Act 2004⁽¹⁾ and now exercisable by them⁽²⁾.

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- (1) 2004 c. 12. Sections 282(A1) and (A2) were inserted by the Finance Act 2009 (c. 10). Paragraphs 1(6F), 3(5A) and (8), 4(5), (6), and (7) were inserted by Schedule 4 to the Finance Act 2017 (c. 10). Paragraphs 3(6) and 4(4) were amended by Schedule 4 to the Finance Act 2017. Paragraph 7 was amended by Schedule 4 to the Finance Act 2017 and Schedule 1 to the Taxation of Pensions Act 2014 (c. 30). Paragraph 7A was inserted by Schedule 21 to the Finance Act 2006 (c. 25).
- (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.