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STATUTORY INSTRUMENTS

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**2022 No. 392**

**INCOME TAX**

**The Registered Pension Schemes  
(Miscellaneous Amendments) Regulations 2022**

<i>Made</i>	- - - -	<i>28th March 2022</i>
<i>Laid before House of Commons</i>		
	- - - -	<i>29th March 2022</i>
<i>Coming into force</i>	- -	<i>6th April 2022</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 237B(5)(b) and (c) and 251 of the Finance Act 2004<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup>.

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- (1) 2004 c. 12; section 237B was inserted by paragraph 15 of Schedule 17 to the Finance Act 2011 (c. 11), section 251 was amended by paragraph 47 of Schedule 10 to the Finance Act 2005 (c. 7), section 49 of the Finance Act 2010 (c. 13), 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); there are other amending instruments but none are relevant.
- (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 a reference to the Commissioners of Inland Revenue, however expressed, shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.