
STATUTORY INSTRUMENTS

2023 No. 1012

INCOME TAX

The Registered Pension Schemes (Authorised
Member Payments) Regulations 2023

Made - - - - 15th September 2023
Laid before the House of
Commons - - 18th September 2023
Coming into force 31st October 2023

THE REGISTERED PENSION SCHEMES (AUTHORISED
MEMBER PAYMENTS) REGULATIONS 2023

1. Citation and commencement
 2. Interpretation
 3. Prescription of authorised member payments
 4. Treatment as pension under Part 9 of ITEPA 2003
 5. Surrender of rights
- Signature
Explanatory Note