STATUTORY INSTRUMENTS

2005 No. 3448

INCOME TAX

The Registered Pension Schemes (Relief at Source) Regulations 2005

Made - - - - 14th December 2005
Laid before the House of
Commons - - 15th December 2005
Coming into force 6th April 2006

THE REGISTERED PENSION SCHEMES (RELIEF AT SOURCE) REGULATIONS 2005

- 1. Citation and commencement
- 2. Interpretation
- 3. Prescribed conditions
- 4. Information to be given to the scheme administrator
- 5. Declaration that relevant individual entitled to relief
- 6. Declaration about accuracy of information
- 7. Persons under incapacity and disabled persons
- 8. Electronic communications and documents
- 9. Claims: introductory
- 10. Interim claims
- 11. Annual claims
- 12. Claims: supplementary provisions
- 13. Recovery on de-registration of schemes
- 14. Recovery of amounts by assessment &c
- 15. Information
- 16. Inspection of records
- 17. Transitional provision

Signature

Explanatory Note