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STATUTORY INSTRUMENTS

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**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 Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 192(6), (7) and (8) of the Finance Act 2004<sup>(1)</sup>, and now exercisable by them<sup>(2)</sup>, make the following Regulations:

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(1) 2004 c. 12.

(2) The functions of the Commissioners of Inland Revenue ("the former Commissioners") were transferred to the Commissioners for Her Majesty's Revenue and Customs ("the new Commissioners") by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) provides that, so far as appropriate in consequence of section 5, references to the former Commissioners are to be read as references to the new Commissioners.