STATUTORY INSTRUMENTS

## 2005 No. 3455

## **INCOME TAX**

The Registered Pension Schemes and Employer-Financed Retirement Benefits Schemes (Information) (Prescribed Descriptions of Persons) Regulations 2005

> Made - - - -Laid before the House of Commons - -Coming into force

14th December 2005 15th December 2005 6th April 2006

## THE REGISTERED PENSION SCHEMES AND EMPLOYER-FINANCED RETIREMENT BENEFITS SCHEMES (INFORMATION) (PRESCRIBED DESCRIPTIONS OF PERSONS) REGULATIONS 2005

- 1. Citation, commencement and interpretation
- Prescribed descriptions of persons for the purposes of section 252 of the Finance Act 2004 Signature Explanatory Note