STATUTORY INSTRUMENTS

## 2006 No. 135

## **INCOME TAX**

The Registered Pension Schemes (Meaning of Pension Commencement Lump Sum) Regulations 2006

Made
Laid before the House of
Commons
Coming into force

25th January 2006 26th January 2006 6th April 2006

## THE REGISTERED PENSION SCHEMES (MEANING OF PENSION COMMENCEMENT LUMP SUM) REGULATIONS 2006

- 1. Citation and commencement
- 2. Application of these Regulations: general
- 3. Circumstances in which these Regulations apply
- The circumstances in which a lump sum subsequently paid to... Signature Explanatory Note