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STATUTORY INSTRUMENTS

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**2006 No. 211**

**INCOME TAX**

**The Registered Pension Schemes (Surrender  
of Relevant Excess) Regulations 2006**

<i>Made</i>	- - - -	<i>1st February 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd February 2006</i>
<i>Coming into force</i>		<i>6th April 2006</i>

**THE REGISTERED PENSION SCHEMES (SURRENDER  
OF RELEVANT EXCESS) REGULATIONS 2006**

1. Citation, commencement and interpretation
  2. Rights representing the relevant excess
  3. The qualification condition
  4. The computation condition
  5. Surrenders and unauthorised payments
  6. Modification of conditions of pension schemes
- Signature  
Explanatory Note