

*This instrument corrects errors in S.I. 2006/569. It is being issued free of charge to all known recipients of that Statutory Instrument.*

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STATUTORY INSTRUMENTS

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**2007 No. 793**

**INCOME TAX**

**The Registered Pension Schemes (Splitting of Schemes)  
(Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>12th March 2007</i>
<i>Laid before the House of Commons</i>		<i>13th March 2007</i>
<i>Coming into force</i>	- -	<i>6th April 2007</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 274A of the Finance Act 2004(a), and now exercisable by them(b) make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Registered Pension Schemes (Splitting of Schemes) (Amendment) Regulations 2007 and shall come into force on 6th April 2007.

**Amendment of the Registered Pension Schemes (Splitting of Schemes) Regulations 2006**

2.—(1) The Registered Pension Schemes (Splitting of Schemes) Regulations 2006(c) are amended as follows.

(2) At the start of the first column of the table in Schedule 2 (schemes to be treated as sub-schemes pursuant to regulation 2(4)) before “Metropolitan Police Authority” insert—

“Avon & Somerset Police Authority  
Bedfordshire Police Authority  
Cambridgeshire Police Authority  
Cheshire Police Authority  
City of London Police Authority  
Cleveland Police Authority  
Cumbria Police Authority  
Derbyshire Police Authority

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(a) 2004 c.12. Section 274A was inserted by paragraph 50 of Schedule 10 to the Finance Act 2005 (c.7).  
(b) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Inland Revenue (however expressed) shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.  
(c) S.I. 2006/569.

Devon & Cornwall Constabulary  
Dorset Police Force Headquarters  
Durham Police Authority  
Dyfed Powys Police Authority  
Essex Police Authority  
Gloucestershire Police Authority  
Greater Manchester Police Authority  
Gwent Police Authority Office  
Hampshire Police Authority  
Hertfordshire Police Authority  
Humberside Police Authority  
Kent Police Authority  
Lancashire Police Authority  
Leicestershire Police Authority  
Lincolnshire Police Headquarters  
Merseyside Police Authority”.

*Paul Gray*  
*Mike Hanson*

12th March 2007

Two of the Commissioners for Her Majesty’s Revenue and Customs

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Registered Pension Schemes (Splitting of Schemes) Regulations 2006 (S.I. 2006/569) (“the 2006 Regulations”).

Regulation 2 inserts a further list of police pension schemes into Schedule 2 to the 2006 Regulations. These police pension schemes were inadvertently left out of the list contained in Schedule 2 at the time the 2006 Regulations were first drafted.

A regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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