
STATUTORY INSTRUMENTS

2018 No. 150

INCOME TAX

**The Registered Pension Schemes (Relief
at Source) (Amendment) Regulations 2018**

<i>Made</i>	- - - -	<i>7th February 2018</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th February 2018</i>
<i>Coming into force</i>	- -	<i>6th April 2018</i>

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

(1) [2004 c. 12](#).

(2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that insofar as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.