
STATUTORY INSTRUMENTS

2005 No. 3456

INCOME TAX

**The Registered Pension Schemes (Audited
Accounts) (Specified Persons) Regulations 2005**

Made - - - - 14th December 2005
Laid before the House of
Commons - - 15th December 2005
Coming into force 6th April 2006

**THE REGISTERED PENSION SCHEMES (AUDITED
ACCOUNTS) (SPECIFIED PERSONS) REGULATIONS 2005**

1. Citation and commencement
 2. Specified descriptions of persons in relation to the audit of registered pension scheme accounts
 3. Circumstances in which a person specified under regulation 2 is not to audit scheme accounts
- Signature
Explanatory Note