
STATUTORY INSTRUMENTS

2006 No. 131

INCOME TAX

**The Registered Pension Schemes (Enhanced
Lifetime Allowance) Regulations 2006**

<i>Made</i>	- - - -	<i>25th January 2006</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th January 2006</i>
<i>Coming into force</i>	- -	<i>6th April 2006</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 220(5), 221(6), 224(9), 251(1) and (6) and 256 of, and paragraphs 7(1)(b), 12(1) and 18(6) of Schedule 36 to, the Finance Act 2004⁽¹⁾ and section 113(1) of the Taxes Management Act 1970⁽²⁾, and now exercisable by them⁽³⁾, make the following Regulations:

(1) 2004 c. 12. Section 251(6) of the Finance Act 2004 is recited for the meaning given to the word "prescribed".
(2) 1970 c. 9.
(3) 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 of that Act provides that in so far as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.