
STATUTORY INSTRUMENTS

2006 No. 569

INCOME TAX

**The Registered Pension Schemes
(Splitting of Schemes) Regulations 2006**

<i>Made</i>	- - - -	<i>9th March 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2006</i>
<i>Coming into force</i>		<i>6th April 2006</i>

**THE REGISTERED PENSION SCHEMES
(SPLITTING OF SCHEMES) REGULATIONS 2006**

1. Citation, commencement and interpretation
2. Description of schemes to be split
3. Responsibilities and liabilities of sub-scheme administrators
4. (1) Section 209(5) (unauthorised payments surcharge) shall be modified as...
5. (1) Paragraph 11 of Schedule 31 (insertion of chapter 15A...
Signature

SCHEDULE 1 — Schemes to be treated as split schemes pursuant to regulation 2(1)(a)

SCHEDULE 2 — Schemes to be treated as sub-schemes pursuant to regulation 2(4)

SCHEDULE 3 — Responsibilities and liabilities of sub-scheme administrators in respect of a sub-scheme

PART 1 — Finance Act 2004

PART 2 — Secondary Legislation

Explanatory Note