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STATUTORY INSTRUMENTS

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**2013 No. 1114**

**The Pension Schemes (Miscellaneous Amendments) Order 2013**

**Amendments in relation to penalties**

7.—(1) The Registered Pension Schemes (Splitting of Schemes) Regulations 2006<sup>(1)</sup> are amended as follows.

(2) In the Table in Part 1 of Schedule 3, omit the entry relating to section 260(6).

(3) In Part 1A of Schedule 3 (Other Legislation)—

(a) omit “Schedule 55 to the Finance Act 2009 (penalty for failure to make returns)”; and

(b) insert—

<i>“Statutory Reference</i>	<i>Subject-matter</i>
Schedule 24 to the Finance Act 2007	Penalty for carelessly or deliberately making an incorrect return under section 254 of the Finance Act 2004
Schedule 55 to the Finance Act 2009	Penalty for failure to make returns”