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STATUTORY INSTRUMENTS

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**2005 No. 3452**

**INCOME TAX**

**The Registered Pension Schemes (Discharge  
of Liabilities under Sections 267 and 268  
of the Finance Act 2004) Regulations 2005**

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

**THE REGISTERED PENSION SCHEMES (DISCHARGE  
OF LIABILITIES UNDER SECTIONS 267 AND 268  
OF THE FINANCE ACT 2004) REGULATIONS 2005**

1. Citation and commencement
  2. Interpretation
  3. Time limits for, and content of section 267 and 268 applications
  4. Applications on behalf of persons who are incapacitated
  5. Supplementary applications
- Signature  
Explanatory Note