
STATUTORY INSTRUMENTS

2006 No. 572

**The Taxation of Pension Schemes
(Transitional Provisions) Order 2006**

Citation and commencement

1.—(1) This Order may be cited as the Taxation of Pension Schemes (Transitional Provisions) Order 2006 and shall come into force on 6th April 2006.

(2) In this Order—

“Revenue and Customs” means Her Majesty’s Revenue and Customs (see section 4 of the Commissioners for Revenue and Customs Act 2005⁽¹⁾);

“the 2004 Act” means the Finance Act 2004;

“Part 4” means Part 4 of the Finance Act 2004;

a reference to a numbered section or Schedule (without more) is a reference to the section or Schedule bearing that number in Part 4; and

expressions which are defined, or are otherwise explained, in section 280 have the same meaning in this Order as they have in Part 4.