
STATUTORY INSTRUMENTS

2012 No. 1881

INCOME TAX

The Registered Pension Schemes (Authorised Payments) (Amendment) (No.2) Regulations 2012

<i>Made</i> - - - -	<i>17th July 2012</i>
<i>Laid before the House of Commons</i> - -	<i>18th July 2012</i>
<i>Coming into force</i>	<i>8th August 2012</i>

THE REGISTERED PENSION SCHEMES (AUTHORISED PAYMENTS) (AMENDMENT) (NO.2) REGULATIONS 2012

1. Citation and commencement
2. Amendments to the Registered Pension Schemes (Authorised Payments) Regulations 2009
3. In regulation 1(2) (citation, commencement and effect) omit the word...
4. After regulation 5 (prescribed payments and taxation) insert— A payment by a registered pension scheme that is described...
5. After regulation 19 (commencement lump sums paid after death) insert—...
Signature
Explanatory Note