STATUTORY INSTRUMENTS

2016 No. 308

INCOME TAX

The Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2016

Made - - - -	*7th March 2016*
Laid before the House of Commons - - - -	*9th March 2016*
Coming into force - -	*6th April 2016*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 251 of the Finance Act 2004(**1**) and now exercisable by them(**2**).

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2016 and come into force on 6th April 2016.

Amendment of the Registered Pension Schemes (Provision of Information) Regulations 2006

2. After regulation 14A(1) of the Registered Pension Schemes (Provision of Information) Regulations 2006(**3**) insert—

"(1A) For the tax year 2015-16—

(a) for the purposes of this regulation the pre-alignment and post-alignment tax years(**4**) are treated as a single tax year and references to "tax year", "the relevant tax year" and "the relevant pension input period" shall be construed accordingly,

(**1**) 2004 c. 12; section 251(4) was amended by paragraph 47 of Schedule 10 to the Finance Act 2005 (c. 7) and paragraph 93 of Schedule 1 to the Taxation of Pensions Act 2014 (c. 30), section 251(5)(aa) was inserted by section 49 of the Finance Act 2010 (c. 13) and section 251(6) was amended by paragraph 93 of Schedule 1 to the Taxation of Pensions Act 2014.

(**2**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that insofar as it is appropriate in consequence of section 5, a reference in an enactment, however expressed, to the Commissioners of Inland Revenue is to be treated as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**3**) S.I. 2006/567; regulation 14A was inserted by S.I. 2011/1797 and amended by paragraph 88 of Schedule 1 to the Taxation of Pensions Act 2014.

(**4**) The pre-alignment and post-alignment tax years are defined in section 228C(2) of the Finance Act 2004. Section 228C was inserted by paragraph 6 of Schedule 4 to the Finance (No. 2) Act 2015 (c. 33).