STATUTORY INSTRUMENTS

2015 No. 1518

INCOME TAX

The Registered Pension Schemes (Audited Accounts) (Specified Persons) (Amendment) Regulations 2015

Made - - - -	*15th July 2015*
Laid before the House of Commons - - - -	*16th July 2015*
Coming into force - -	*1st September 2015*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 250(6) and 282(A1) of the Finance Act 2004(**1**) and now exercisable by them(**2**):

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Registered Pension Schemes (Audited Accounts) (Specified Persons) (Amendment) Regulations 2015 and come into force on 1st September 2015.

(2) These Regulations have effect from 6th April 2014.

Amendment of the Registered Pension Schemes (Audited Accounts) (Specified Persons) Regulations 2005

2.—(1) The Registered Pension Schemes (Audited Accounts) (Specified Persons) Regulations 2005(**3**) are amended as follows.

(2) For regulation 3 (circumstances in which a person specified under regulation 2 is not to audit scheme accounts) substitute—

> "**3.**—(1) Notwithstanding regulation 2, a person shall not be a registered pension scheme's auditor if he is—
>
> (a) a member of the scheme;

(**1**) 2004 c. 12.

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

(**3**) S.I. 2005/3456. Regulations 2 and 3 have been amended by articles 55 to 57 of the Companies Act (Consequential Amendments) (Taxes and National Insurance) Order 2008 (S.I. 2008/954).