Draft Regulations laid before the House of Commons under section 103(5) of the Finance Act 2005 for approval by resolution of that House.

DRAFT STATUTORY INSTRUMENTS

2006 No. ..

INCOME TAX

The Tax and Civil Partnership Regulations 2006

Made - - - -

Coming into force

A draft of these Regulations was laid before the House of Commons in accordance with section 103(5) of the Finance Act 2005(**1**) and approved by a resolution of that House.

Accordingly, the Treasury make the following Regulations in exercise of the power conferred by section 103(1) of the Finance Act 2005.

Citation and commencement

1. These Regulations may be cited as the Tax and Civil Partnership Regulations 2006 and shall come into force on the day after that on which they are made.

Amendments to the Finance Act 2004

2.—(1) Schedule 28 to the Finance Act 2004(**2**) (registered pension schemes: authorised pensions –supplementary) is amended as follows.

(2) After paragraphs 2(6)(a) and 3(2)(a) insert—

"(aa) entering into a civil partnership,".

(3) In paragraphs 17(1)(d) and (e), after the words "marrying" insert ", entering into a civil partnership".

Amendments to the Pensions Schemes (Application of UK Provisions to relevant Non-UK Schemes) Regulations 2006

3.—(1) Regulation 13 of the Pension Schemes (Application of UK Provisions to Relevant Non-Schemes) Regulations 2006(**3**) (modification of section 279 of the Finance Act 2004) is amended as follows.

(**1**) 2005 c.7.
(**2**) 2004 c.12.
(**3**) 2006/207.