

**2008 No.**

**INCOME TAX**

**The Registered Pension Schemes (Provision of Information)  
(Amendment) Regulations 2008**

|                                         |         |     |
|-----------------------------------------|---------|-----|
| <i>Made</i>                             | - - - - | *** |
| <i>Laid before the House of Commons</i> |         | *** |
| <i>Coming into force</i>                | - -     | *** |

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 251(1)(a) and (6) to the Finance Act 2004(a), and now vested in them(b).

**Citation, commencement and effect**

1. These Regulations may be cited as the Registered Pension Schemes (Provision of Information) (Amendment) Regulations 2008 and come into force on 6<sup>th</sup> April 2008, and shall have effect in relation to a reportable event which takes place on or after 6<sup>th</sup> April 2008.

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

2. The Registered Pension Schemes (Provision of Information) Regulations 2006(c) are amended as follows.

**Provision of information by scheme administrator to the Commissioners**

3. In the table in regulation 3(1) (provision of information by scheme administrator to the Commissioners)—

- (a) in entry 5 omit “because the ill-health condition is no longer met”;
- (b) in entry 15 after “paragraph 11” insert “or 25” in column 1 and 2;
- (c) omit entry 16; and
- (d) in entry 18(d)—
  - (i) in column 1 after “under” insert “section 181A (minimum level of payment for alternatively secured pensions),” and

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(a) 2004 c. 12. Section 251(6) is cited because of the meaning ascribed to “prescribed”.  
(b) The functions of the Commissioners of Inland Revenue (“the former Commissioners”) 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). See also section 50 of that Act in relation to the construction of references to the Commissioners in other enactments.  
(c) S.I. 2006/567; relevant amending instrument 2006/1961.  
(d) Entry 18 was inserted by S.I. 2006/1961.

- (ii) in column 2 for “The fact of the payment.” substitute “The fact that the scheme is to be treated as having made a scheme chargeable payment.”.

*A. Commissioner  
A. N. Other*

[ 2008]

Two of the Commissioners for Her Majesty’s Revenue and Customs

#### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Registered Pension Scheme (Provision of Information) Regulations 2006 (S.I. 2006/567) (“the Principal Regulations”) which specify the requirements for the provision of information in connection with registered pension schemes under Part 4 of the Finance Act 2004 (c.12).

Regulation 1 provides for the citation, commencement and effect of the Regulations.

Regulation 2 introduces the amendments to the Principal Regulations.

Regulation 3 amends the table in regulation 3(1) of the Principal Regulations (provision of information by scheme administrator to the Commissioners) by extending the circumstances where information has to be provided where an ill health pension is no longer paid and for the reporting of payments, for the first time, to a dependent of a deceased scheme member under an alternatively secured pension fund. The requirement to notify a transfer lump sum death benefit is also removed as this is now an unauthorised payment by virtue of section 172BA(3) of the Finance Act 2004, inserted by paragraph 13 of Schedule 19 to the Finance Act 2007 (c.11) and notification is now required to be made in accordance with reportable event 1. A new requirement is also introduced to report that a pension scheme is to be treated as having made a scheme chargeable payment where there has been a failure to provide for the payment of a minimum income from an alternatively secured pension.

A regulatory impact assessment in respect of the provisions of Part 4 of the Finance Act 2004 and subordinate legislation under it was published by the former Board of Inland Revenue on 8th April 2004 and is now available at [www.hmrc.gov.uk/ria/simplifying-pensions.pdf](http://www.hmrc.gov.uk/ria/simplifying-pensions.pdf) or obtained by writing to the Ministerial Correspondence Unit, 1<sup>st</sup> Floor, HM Revenue and Customs, Ferrers House, PO Box 38 Castle Meadow Road, Nottingham, NG2 1BB.