



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 2

REGISTRATION OF PENSION SCHEMES

Registration

154 Persons by whom registered pension scheme may be established

- (1) An application to register a pension scheme may be made only if the pension scheme is an occupational pension scheme or has been established by—
 - (a) an insurance company (see section 275),
 - (b) a unit trust scheme manager,
 - (c) an operator, trustee or depository of a recognised EEA collective investment scheme,
 - (d) an authorised open-ended investment company,
 - (e) a building society,
 - (f) a bank, or
 - (g) an EEA investment portfolio manager.
- (2) But subsection (1) does not apply to a public service pension scheme.
- (3) Section 155 defines terms used in subsection (1)(b) to (g).
- (4) The Treasury may by order amend this section and section 155.