



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Pensions

49 Information

In section 251(5) of FA 2004 (persons who can be required to provide information to scheme administrators etc), after paragraph (a) insert—

“(aa) employers of members of a registered pension scheme.”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 49.