
STATUTORY INSTRUMENTS

2005 No. 3448

**The Registered Pension Schemes
(Relief at Source) Regulations 2005**

Prescribed conditions

3.—(1) Regulations 4, 5 and 6 specify the conditions subject to which relief under section 191 (methods of giving relief for pension contributions) shall be given in accordance with section 192(1) and (2) (relief at source).

(2) The particulars specified in regulation 4(2) and the declarations required by regulations 5(2) and 6(2) must be given to the scheme administrator by the relevant individual. This paragraph is subject to the qualifications in paragraph (3) and regulation 7.

(3) In a case where—

- (a) membership of a registered pension scheme is connected with a particular employment, and
- (b) an individual in such employment automatically becomes a member of a registered pension scheme, subject to the right of the individual to opt out of membership of the scheme,

the employer (rather than the relevant individual) may give the scheme administrator the particulars specified in regulation 4(2), and make the declarations required by regulation 5(2) and 6.