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STATUTORY INSTRUMENTS

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**2005 No. 3455**

**INCOME TAX**

**The Registered Pension Schemes and Employer-Financed Retirement Benefits Schemes (Information) (Prescribed Descriptions of Persons) Regulations 2005**

*Made* - - - - *14th December 2005*  
*Laid before the House of*  
*Commons* - - - - *15th December 2005*  
*Coming into force* - - *6th April 2006*

The Commissioners of Inland Revenue, in exercise of the powers conferred upon them by section 252(1) of the Finance Act 2004<sup>(1)</sup>, make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Registered Pension Schemes and Employer-Financed Retirement Benefits Schemes (Information) (Prescribed Descriptions of Persons) Regulations 2005 and shall come into force on 6th April 2006.

(2) In these Regulations any reference, without more, to a numbered section, is a reference to the section of the Finance Act 2004 which is so numbered.

**Prescribed descriptions of persons for the purposes of section 252 of the Finance Act 2004**

2.—(1) For the purposes of section 252 (notices requiring documents or particulars about registered pension schemes and employer-financed retirement benefit schemes) the prescribed descriptions of persons are those prescribed in the following paragraphs.

For the purposes of this regulation “the relevant period” means the period which—

- (a) begins with the time at which occurred the event in relation to which information is required by the notice under section 252, and
- (b) ends with the end of the sixth tax year following that in which that event occurred.

(2) In relation to a pension scheme referred to in subsection (3)(a), (b) or (c) of section 252 the prescribed descriptions of person are—

- (a) any person who is, or at any time during the relevant period has been, the scheme administrator,
- (b) any person who is, or at any time during the relevant period has been, a trustee of the scheme,
- (c) any person who is, or at any time during the relevant period has been, a sponsoring employer in relation to the scheme, and
- (d) any person who is, or at any time within the relevant period has been, a member of the scheme,

in respect of which the notice is given.

(3) In relation to an annuity purchased with sums or assets held for the purposes of a registered pension scheme, the prescribed description of person is the insurance company or other person from whom the annuity has been purchased.

(4) In relation to an employer-financed retirement benefits scheme, the prescribed description of person—

- (a) for the purposes of section 252(3)(e), is the responsible person at the time the scheme comes into operation; and
- (b) for the purposes of section 252(3)(f) is the responsible person at the time that the notice under that section is issued.

(5) For the purposes of paragraph (4)—

- (a) a scheme “comes into operation” on whichever is the first date, on or after that on which these Regulations come into force on which—
  - (i) an employer makes a contribution to that scheme; or
  - (ii) relevant benefits are provided; and
- (b) “responsible person” has the meaning given in section 399A of the Income Tax Earnings and Pensions Act 2003(2).

*D. A. Hartnett*

*M. J. Eland*

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

14th December 2005

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## EXPLANATORY NOTE

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

These Regulations prescribe the descriptions of persons to whom the Inland Revenue may give a notice requiring the production of documents and the provision of information in connection with the matters mentioned in section 252(3) of the Finance Act 2004. Section 252(3) relates, among other things, to information about pension schemes which are or have been registered under Part 4 of that Act, or which are the subject of an application for registration and annuities purchased with sums or assets held for the purposes of a registered pension scheme.

Regulation 1 provides for citation, commencement and interpretation.

Regulation 2 prescribes the descriptions of persons on whom a notice under section 252 may be served.

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 Board of Inland Revenue on 8 April 2004, and is available on the Inland Revenue website at [www.inlandrevenue.gov.uk/ria/simplifying-pensions.pdf](http://www.inlandrevenue.gov.uk/ria/simplifying-pensions.pdf) or (for hard copies) by writing to Inland Revenue Pensions Simplification team, Room 132, New Wing, Somerset House, London WC2R 1LB.