

**2005 No. 3457**

**INCOME TAX**

**The Taxes Management Act 1970 (Modifications to Schedule 3  
for Pension Scheme Appeals) Order 2005**

*Made* - - - - - *14th December 2005*

*Laid before the House of Commons* *15th December 2005*

*Coming into force* - - - *6th April 2006*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 156(4), 159(4), 253(4), 269(4) and 271(10) of the Finance Act 2004(a), make the following Order:

**Citation and commencement**

1. This Order may be cited as the Taxes Management Act 1970 (Modifications to Schedule 3 for Pension Scheme Appeals) Order 2005 and shall come into force on 6th April 2006.

**Modification of paragraph 2 of Schedule 3 to the Taxes Management Act 1970**

2.—(1) Paragraph 2(2) of Schedule 3 to the Taxes Management Act 1970(b) (which specifies which General Commissioners are to have jurisdiction in respect of an appeal) applies to an appeal by a scheme administrator, under any provision of Chapter 2 or 7 of Part 4 of the Finance Act 2004 which confers a right of appeal to the General Commissioners, subject to the following modifications.

(2) After paragraph (c) insert—

- “(d) the place (if any) in the United Kingdom where the administration of the pension scheme is carried out;
- (e) the place (if any) in the United Kingdom where a sponsoring employer (as defined in section 150(6) of the Finance Act 2004) carries on its trade or business;
- (f) the place (if any) in the United Kingdom which is the place of residence of a trustee of any trust that comprises the pension scheme.”.

*D. A. Hartnett*  
*M. J. Eland*

14th December 2005

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

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(a) 2004 c. 12. The functions of the Commissioners of Inland Revenue 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).  
(b) 1970 c. 9. Schedule 3 was substituted by paragraph 10 of Schedule 22 to the Finance Act 1996 (c. 8).

## EXPLANATORY NOTE

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

This Order makes modifications to Schedule 3 to the Taxes Management Act 1970 (c. 9) (“TMA”) in respect of appeals by scheme administrators under those provisions of Chapter 2 or Chapter 7 of Part 4 of the Finance Act 2004 (c. 12) which confer a right of appeal to the General Commissioners.

Sections 156(4), 159(4), 253(4), 269(4), and 271(10) of the 2004 Act provide that paragraphs 1, 2, 8 and 9 of Schedule 3 to TMA have effect to identify the General Commissioners before whom appeals under those sections are to be brought. This was, however, subject to modifications to be specified in an order made by the Board of Inland Revenue. The relevant powers of the Board were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005(c. ).

Article 1 provides for the citation and commencement of the Order.

Article 2 modifies paragraph 2 of Schedule 3 so as to specify additional places within the United Kingdom, where functions are carried out in respect of pension schemes, for the purposes of conferring jurisdiction on General Commissioners.

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 website for Her Majesty’s Revenue and Customs at [www.hmrc.gov.uk/ria/simplifying-pensions.pdf](http://www.hmrc.gov.uk/ria/simplifying-pensions.pdf) or (for hard copies) by writing to the Ministerial Correspondence Unit, Capital and Savings 1st Floor Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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