
STATUTORY INSTRUMENTS

2005 No. 3458

**The Registered Pension Schemes (Restriction
of Employers' Relief) Regulations 2005**

Scope of these Regulations

- 2.—(1) These Regulations apply in circumstances where—
- (a) subsection (2) or (3) of section 196A applies (or both do); and
 - (b) the condition in paragraph (2) is not satisfied.
- (2) The condition in this paragraph is that, in such of those subsections as apply—
- (a) the employer-financed retirement benefits scheme referred to is a recognised overseas pension scheme within the meaning in section 150(8); and
 - (b) the individual referred to would be a relevant migrant member of that scheme by virtue of paragraph 4 of Schedule 33 to the Finance Act 2004, or regulations made under sub-paragraph (c) of that paragraph, modified as follows—
 - (i) in paragraph 4, in the words preceding sub-paragraph (a), omit “in relation to any contributions,”;
 - (ii) in sub-paragraph (b) for “the time when the contributions are paid” substitute “the employer’s period of account which is in question”; and
 - (iii) omit sub-paragraph (d).