#### STATUTORY INSTRUMENTS

### 2006 No. 567

## **INCOME TAX**

# The Registered Pension Schemes (Provision of Information) Regulations 2006

Made - - - 9th March 2006
Laid before the House of
Commons - 10th March 2006
Coming into force 6th April 2006

# THE REGISTERED PENSION SCHEMES (PROVISION OF INFORMATION) REGULATIONS 2006

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Provision of information by scheme administrator to the Commissioners

### Other information requirements

- 4. Provision of information in respect of a pension scheme which has been wound-up
- 5. Provision of information by employer company to the Commissioners
- 6. Scheme administration
- 7. Percentage of standard lifetime allowance expended on the happening of a benefit crystallisation event
- 8. Death: provision of information by scheme administrator to personal representatives
- 9. Death: provision of information by insurance company to personal representatives
- 10. Death: provision of information by personal representatives to the Commissioners
- 11. Information provided by member to scheme administrator: enhanced lifetime allowance
- 12. Information about scheme administrator's liability for a lifetime allowance charge
- 13. Provision of information about unauthorised payments
- 14. Information provided to members by scheme administrators about benefit crystallisation events
- 15. Information between scheme administrators

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- 16. Pensions and annuities in payment: information provided to and by insurance companies
- 17. Payments to insurance companies from unsecured pension funds

Record-keeping

18. Retention of records Signature Explanatory Note