
STATUTORY INSTRUMENTS

2006 No. 569

**The Registered Pension Schemes
(Splitting of Schemes) Regulations 2006**

Responsibilities and liabilities of sub-scheme administrators

5.—(1) Paragraph 11 of Schedule 31 (insertion of chapter 15A into ITEPA 2003) shall be modified as follows.

(2) After subsection (4) of the inserted section 636A insert—

“(4A) In the case of a registered pension scheme which is a split scheme for the purposes of the Registered Pensions Schemes (Splitting of Schemes) Regulations 2006, subsections (3) and (4) shall have effect as if the references to the scheme administrator were to the sub-scheme administrator (within the meaning of those Regulations).”.

(3) Paragraph 1 of Schedule 35 (consequential amendments to the Taxes Management Act 1970) shall be modified as follows.

(a) in the substitution to section 9(1A) of the Taxes Management Act 1970, in sub-paragraph (a) delete “or”; and

(b) after sub-paragraph (a) add—

“(ab) is chargeable on the sub-scheme administrator of a sub-scheme under Part 4 of the Finance Act 2004 as modified by the Registered Pensions (Splitting of Schemes) Regulations 2006, or”

(4) Paragraph 16 of Schedule 35 (consequential amendments to section 349B(3) of ICTA) shall be modified as follows.

(5) After the substituted sub-paragraph (i) add—

“(ia) the sub-scheme administrator of a sub-scheme which forms part of a split scheme pursuant to the Registered Pensions (Splitting of Schemes) Regulations 2006;”

(6) Paragraph 33 of Schedule 35 (consequential amendments to section 824(9) of ICTA) shall be modified as follows.

(7) After the insertion of the words “scheme administrators of registered pension schemes” add—

“sub-scheme administrators of sub-schemes which form part of a split scheme pursuant to the Registered Pensions (Splitting of Schemes) Regulations 2006”.