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STATUTORY INSTRUMENTS

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**2006 No. 572**

**The Taxation of Pension Schemes  
(Transitional Provisions) Order 2006**

**Employers or employees with pre-commencement entitlement to corresponding relief**

**15.**—(1) This article applies where Revenue and Customs allow contributions made between 1st April 2005 and 5th April 2006 by an employer under a pension scheme for the benefit of an employee (a “qualifying employee”) to be deducted in accordance with section 76(6A) and (6C) of the Finance Act 1989(1)—

- (a) for the purposes of Case I or Case II of Schedule D;
- (b) in respect of management expenses under section 75 of ICTA(2); or
- (c) in respect of the expenses of an insurance company under section 76 of ICTA(3);
- (d) in respect of profits of a trade, profession or vocation chargeable under section 5 of the Income Tax (Trading and Other Income) Act 2005(4).

(2) Where, at any time on or after 6th April 2006, the employer makes contributions under the pension scheme referred to in paragraph (1) for the benefit of the qualifying employee, Revenue and Customs may allow the contributions to be treated as if they were relevant migrant member contributions under paragraph 2 of Schedule 33 if—

- (a) they are satisfied that the conditions in paragraph (3) are met, and
- (b) the scheme manager complies with any prescribed benefit crystallisation information requirements imposed on the scheme manager.

(3) The conditions are that—

- (a) the contribution consists of the expenses of paying any sum, or of providing benefits, pursuant to a pension scheme which is established outside the United Kingdom; and
- (b) Revenue and Customs are satisfied that that scheme corresponds to such a scheme as is registered under Part 4 of the 2004 Act.

(4) For the purposes of this article and article 17, “Prescribed benefit crystallisation information requirements” means requirements imposed by regulation 2 of the Pension Schemes (Information Requirements – Qualifying Overseas Pension Schemes, Qualifying Recognised Overseas Pension Schemes and Corresponding Relief) Regulations 2006(5) (“the Overseas Information Requirements Regulations”).

For the purposes of this article, the provisions of regulation 2 of the Overseas Information Requirements Regulations shall apply to qualifying employees.

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(1) 1989 c. 26. Section 76(6A) and (6C) was inserted by paragraph 2 of Schedule 39 to the FA 1996 and was prospectively repealed by Schedule 42, Part 1 to the FA 2004.  
(2) as substituted by section 38 of FA 2004.  
(3) as substituted by section 40 of FA 2004.  
(4) 2005 c. 5.  
(5) S.I. 2006/208.

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

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(5) The references in paragraphs (2), (3) and (4) to a pension scheme include a pension scheme to which there has been a block transfer on or after 6th April 2006 from a pension scheme to which paragraph (2) applies.

(6) In this article “block transfer” has the same meaning as in paragraph 22(6) of Schedule 36 but treating the references there to “the member” as references to the qualifying employee.