
STATUTORY INSTRUMENTS

2010 No. 1187

The Financial Assistance Scheme (Tax) Regulations 2010

PART 3

Lifetime allowance

Information and penalties

11.—(1) Subject to regulation 12(2) of these Regulations, the Registered Pension Schemes (Provision of Information) Regulations 2006⁽¹⁾ do not apply in relation to the FAS.

(2) Sections 261 and 262 of the FA 2004 (enhanced lifetime allowance regulations: documents and information – penalties) apply to the reporting obligation in regulation 13 of these Regulations as if it was imposed by enhanced lifetime allowance regulations.

(3) Section 98 of the Taxes Management Act 1970⁽²⁾ (special returns, etc: penalties) applies to the reporting obligations in regulations 14 to 18 of these Regulations as if they were listed in the second column of the Table in that section.

(1) [S.I. 2006/567](#), to which there are amendments not relevant to these Regulations.

(2) [1970 c.9](#). Section 98 was amended in particular by section 164 of the Finance Act [1989 \(c.26\)](#).