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STATUTORY INSTRUMENTS

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**2010 No. 652**

**INCOME TAX**

**The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) (Amendment) Regulations 2010**

<i>Made</i>	- - - -	<i>8th March 2010</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th March 2010</i>
<i>Coming into force</i>	- -	<i>1st April 2010</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by sections 132 and 133(2) of the Finance Act 1999(1), and now exercisable by them(2), make the following Regulations:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) (Amendment) Regulations 2010 and shall come into force on 1st April 2010.

(2) These Regulations do not apply in relation to or in connection with a notice given before 1st April 2010 requiring the provision or production of information, particulars or documents.

**Amendments to the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006**

2.—(1) Schedule 2 to the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006(3) is amended as follows.

(2) The following entries are omitted—

(a) “A notice under section 252 (notices requiring documents or particulars about registered pensions schemes, etc.) to a person of a description prescribed by the Registered

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(1) [1999 c.16](#). Subsection (10) of section 132 was amended by paragraph 156 of Schedule 17 to the [Communications Act 2003 \(c.21\)](#).

(2) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the [Commissioners for Revenue and Customs Act 2005 \(c.11\)](#). Section 50 of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(3) [S.I. 2006/570](#), to which there are amendments not relevant to these Regulations.

Pension Schemes and Employer-Financed Retirement Benefits Schemes (Information) (Prescribed Descriptions of Persons) Regulations 2005 to produce or provide documents or particulars.”;

(b) “A notice by Revenue and Customs under regulation 22 of the ELA Regulations requiring an individual to provide information, particulars or documents; and a notice of appeal to the tax appeal Commissioners against such a notice.”;

(c) “A notice of appeal against a notice requiring the production of documents or the furnishing of particulars under section 252.”;

(d) “(c) section 259 (failure to deliver documents or particulars required by notice);”.

(3) In the place where the entry omitted by sub-paragraph (a) of paragraph (2) appeared insert—  
“A—

(a) taxpayer notice under paragraph 1 of Schedule 36 to the Finance Act 2008<sup>(4)</sup> (information and inspection powers),

(b) third party notice under paragraph 2 of that Schedule,

(c) notice under paragraph 5 of that Schedule

that relates to a registered pension scheme; and a notice of appeal against any such notice or against the imposition of a penalty in relation to any such notice.”.

*Dave Hartnett*

*Steve Lamey*

Two of the Commissioners for Her Majesty’s  
Revenue and Customs

8th March 2010

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(4) 2008 c.9.

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 (S.I. 2006/570) (“the 2006 Regulations”) make provision about the use of approved methods of electronic communication for the purposes of the delivery of information under Part 4 of the Finance Act 2004.

Part 3 of the 2006 Regulations deals with information which may be delivered either to or by Her Majesty’s Revenue and Customs using an approved method of electronic communications. Part 2 deals with information which must be delivered in that way. The information falling within Part 3 is listed in Schedule 2 to the 2006 Regulations.

Regulation 2(2) of these Regulations amends Schedule 2 to the 2006 Regulations by removing notices that relate to sections 252, 253 and 259 of the Finance Act 2004 from the list of information that falls within Part 3. This is in consequence of the repeal of those sections by the Finance Act 2009, Section 96 and Schedule 48 (Appointed Day, Savings and Consequential Amendments) Order 2009 (S.I. 2009/3054) (“the Appointed Day Order”) with effect from 1st April 2010. Notices that relate to regulation 22 of the Registered Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006 are removed from the list in consequence of the revocation of that regulation by the Registered Pension Schemes (Enhanced Lifetime Allowance) (Amendment) Regulations 2010 (S.I. 2010/651) with effect from the same date.

Regulation 2(3) of these Regulations adds to Schedule 2 to the 2006 Regulations a reference to information notices served under Schedule 36 to the Finance Act 2008 in relation to registered pension schemes. In broad terms, the information gathering powers and related provisions in that Schedule replace those that were in sections 252, 253 and 259 of the Finance Act 2004.

Regulation 1(2) of these Regulations preserves the effect of the 2006 Regulations in relation to or in connection with notices given before 1st April 2010 requiring the provision or production of information, particulars or documents.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.