



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 2

REGISTRATION OF PENSION SCHEMES

De-registration

[^{F1}159A Power to require information or documents for purpose of considering if scheme administrator is fit and proper

- (1) An officer of Revenue and Customs may by notice (an “information notice”) require the scheme administrator of a registered pension scheme or any other person—
 - (a) to provide the officer with any information, or
 - (b) to produce a document to the officer,if the officer reasonably requires the information or document for the purpose of considering whether the person who is, or any of the persons who are, the scheme administrator is a fit and proper person to be the scheme administrator or one of those persons (as the case may be).
- (2) Paragraphs 6(2), 7, 8, 15, 16, 18 to 20, 23 to 27, 42 and 43 of Schedule 36 to the Finance Act 2008 (information notices etc) apply in relation to information notices under this section as they apply in relation to information notices under that Schedule.
- (3) Where an information notice under this section is given to a person other than the scheme administrator, an officer of Revenue and Customs must give a copy of the notice to the scheme administrator.
- (4) A person who is given an information notice under this section may appeal against the notice or any requirement in the notice.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2004. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

- (5) Paragraph 32 of Schedule 36 to the Finance Act 2008 (procedures for appeals against information notices) applies for the purposes of an appeal under subsection (4) as it applies for the purposes of an appeal under Part 5 of that Schedule.]

Textual Amendments

- F1** Ss. 159A-159D inserted (1.9.2014) (with effect in accordance with Sch. 7 para. 8(1) of the amending Act) by [Finance Act 2014 \(c. 26\)](#), [Sch. 7 paras. 7, 8\(3\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 166(1)(aa) inserted by [2024 c. 3 Sch. 9 para. 17\(2\)\(a\)](#)
- s. 204(3) inserted by [2024 c. 3 Sch. 9 para. 2](#)
- s. 232(8E) inserted by [2024 c. 3 Sch. 9 para. 4\(4\)](#)
- s. 236(8E) inserted by [2024 c. 3 Sch. 9 para. 5\(4\)](#)
- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)
- s. 244G(5) inserted by [2024 c. 3 Sch. 9 para. 51\(4\)](#)
- s. 244J(1A) inserted by [2024 c. 3 Sch. 9 para. 55\(2\)](#)
- s. 244K(1A) substituted for s. 244K(1) by [2024 c. 3 Sch. 9 para. 57\(3\)](#)
- s. 244K(3A) inserted by [2024 c. 3 Sch. 9 para. 57\(6\)](#)
- s. 244K(7A)(7B) inserted by [S.I. 2024/356 reg. 3\(5\)](#)
- s. 244AA-244AC substituted for s. 244A by [2024 c. 3 Sch. 9 para. 45](#)
- s. 244IA-244IC inserted by [2024 c. 3 Sch. 9 para. 54](#)
- s. 244ID inserted by [S.I. 2024/356 reg. 3\(2\)](#)
- s. 244JA inserted by [2024 c. 3 Sch. 9 para. 56](#)
- s. 256(1)(g)-(i) inserted by [2024 c. 3 Sch. 9 para. 100\(3\)\(e\)](#)
- s. 278A278B inserted by [2024 c. 3 Sch. 9 para. 23](#)
- Sch. 29 para. 3B inserted by [2024 c. 3 Sch. 9 para. 26\(8\)](#)
- Sch. 29 para. 3C and cross-heading inserted by [2024 c. 3 Sch. 9 para. 26\(9\)](#)
- Sch. 29 para. 4A(8) inserted by [2024 c. 3 Sch. 9 para. 63\(4\)](#)
- Sch. 29 para. 12A inserted by [2024 c. 3 Sch. 9 para. 36](#)
- Sch. 29 para. 3C(2) omitted by [S.I. 2024/356 reg. 3\(10\)\(b\)](#)
- Sch. 29 para. 3C(3) omitted by [S.I. 2024/356 reg. 3\(10\)\(b\)](#)
- Sch. 29 para. 3C(5)(b) and word omitted by [S.I. 2024/356 reg. 3\(10\)\(c\)\(ii\)](#)
- Sch. 29 para. 2A-2D substituted for Sch. 29 para. 3 by [2024 c. 3 Sch. 9 para. 26\(5\)](#)
- Sch. 29 para. 13(1)(d) word inserted by [2024 c. 3 Sch. 9 para. 37\(2\)](#)
- Sch. 29 para. 3C(1)(b) words inserted by [S.I. 2024/356 reg. 3\(10\)\(a\)](#)
- Sch. 29 para. 3C(5)(a) words inserted by [S.I. 2024/356 reg. 3\(10\)\(c\)\(i\)](#)
- Sch. 29 para. 13(1)(d) words omitted by [2024 c. 3 Sch. 9 para. 37\(3\)](#)
- Sch. 32 para. A1A2 and cross-headings inserted by [2024 c. 3 Sch. 9 para. 13\(4\)](#)
- Sch. 33 para. 4(4) inserted by [2024 c. 3 Sch. 9 para. 59\(2\)\(b\)](#)
- Sch. 33 para. 5(6) inserted by [2024 c. 3 Sch. 9 para. 59\(3\)\(c\)](#)
- Sch. 33 para. 4(1)(d) word inserted by [2024 c. 3 Sch. 9 para. 59\(2\)\(a\)](#)
- Sch. 34 para. 5ZA inserted by [2024 c. 3 Sch. 9 para. 60\(3\)](#)
- Sch. 34 para. 12A and cross-heading inserted by [2024 c. 3 Sch. 9 para. 64\(3\)](#)
- Sch. 36 para. 6A and cross-heading inserted by [2024 c. 3 Sch. 9 para. 67](#)
- Sch. 36 para. 11(5) inserted by [2024 c. 3 Sch. 9 para. 69\(5\)](#)
- Sch. 36 para. 11A(5) inserted by [2024 c. 3 Sch. 9 para. 70\(4\)](#)
- Sch. 36 para. 15(2A) inserted by [2024 c. 3 Sch. 9 para. 73\(3\)](#)
- Sch. 36 para. 19(1A)(1B) inserted by [2024 c. 3 Sch. 9 para. 76\(3\)](#)
- Sch. 36 para. 19(7) inserted by [2024 c. 3 Sch. 9 para. 76\(7\)](#)
- Sch. 36 para. 20(1)(b) and word inserted by [2024 c. 3 Sch. 9 para. 77\(2\)\(b\)](#)
- Sch. 36 para. 20(1A) inserted by [2024 c. 3 Sch. 9 para. 77\(3\)](#)
- Sch. 36 para. 20A-20G and cross-headings inserted by [2024 c. 3 Sch. 9 para. 78](#)
- Sch. 36 para. 29A inserted by [2024 c. 3 Sch. 9 para. 85](#)
- Sch. 36 para. 29A omitted by [S.I. 2024/356 reg. 3\(14\)](#)
- Sch. 36 para. 12(3A)-(3H) substituted for Sch. 36 para. 12(3) by [2024 c. 3 Sch. 9 para. 71\(2\)](#)

- Sch. 36 para. 19(2)(2A) substituted for Sch. 36 para. 19(2) by [2024 c. 3 Sch. 9 para. 76\(4\)](#)
- Sch. 36 para. 20(1)(a) words in Sch. 36 para. 20(1) renumbered as Sch. 36 para. 20(1)(a) by [2024 c. 3 Sch. 9 para. 77\(2\)\(a\)](#)