



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 8

SUPPLEMENTARY

Interpretation

[^{F1}274A Power to split schemes

- (1) The Board of Inland Revenue may make regulations for and in connection with treating registered pension schemes to which this section applies as if they were a number of separate registered pension schemes for such of the purposes of this Part and of provision made under it as are prescribed by the regulations.
- (2) This section applies to pension schemes prescribed, or of a description prescribed, by the regulations.
- (3) The provision that may be made by the regulations may, in particular, include—
 - (a) provision as to who is to be treated as the scheme administrator in relation to each of the separate pension schemes, and
 - (b) any such other modifications of the provision made by and under this Part as appears appropriate in consequence of, or otherwise in connection with, provision made under subsection (1) (including provision so made by virtue of paragraph (a) of this subsection).
- (4) The regulations may make different provision for different cases.]

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Section 274A. (See end of Document for details)

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Textual Amendments

F1 S. 274A inserted (6.4.2006) by [Finance Act 2005 \(c. 7\)](#), **Sch. 10 paras. 50**, 64(1)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 274A.