
Changes to legislation: There are currently no known outstanding effects for the Taxation of Pensions Act 2014, Paragraph 90. (See end of Document for details)

SCHEDULES

SCHEDULE 1

PENSION FLEXIBILITY ETC

PART 6

PROVISION OF INFORMATION

- 90 (1) The table in regulation 3(1) (provision of event reports by scheme administrators to HM Revenue and Customs) is amended as follows.
- (2) In column 1 of the entry for reportable event 22 (report where scheme administrator provides pension savings statement under regulation 14A(1)) after “14A(1)” insert “containing the information specified in regulation 14A(2)”.
- (3) After the entry for reportable event 22 insert—

“23 Dual annual allowances

The scheme administrator is required to provide a member with a pension savings statement under regulation 14A(1) containing the information specified in regulation 14A(10).

The tax year for which the statement is provided and the name and national insurance number of the member together with the information specified in regulation 14A(10)(a) and (b).”

Commencement Information

II Sch. 1 para. 90 in force at Royal Assent, but see Sch. 1 para. 91

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