
STATUTORY INSTRUMENTS

2005 No. 3448

The Registered Pension Schemes
(Relief at Source) Regulations 2005

Declaration that relevant individual entitled to relief

5.—(1) Before a relevant individual pays a net contribution for the first time, the scheme administrator must be given the declaration specified in paragraph (2).

(2) The declaration is one that the total contributions to any registered pension schemes in respect of which he is entitled to relief under section 188 will not exceed the higher of—

- (a) the basic amount, or
- (b) the relevant individual's relevant UK earnings, within the meaning of section 189 for that tax year.