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STATUTORY INSTRUMENTS

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**2010 No. 1187**

**The Financial Assistance Scheme (Tax) Regulations 2010**

**PART 3**

Lifetime allowance

**Information provided by personal representatives to Her Majesty's Revenue and Customs**

**18.**—(1) Where—

- (a) a payment in the form of a lump sum is made in respect of a deceased qualifying member under regulation 18A; and
- (b) that payment, of itself or together with any other such payment or any relevant lump sum death benefit paid by a registered pension scheme in respect of the individual, results in a lifetime allowance charge,

the personal representatives of the member shall provide to Her Majesty's Revenue and Customs the information specified in paragraph (2).

(2) The information is—

- (a) a statement that a payment in the form of a lump sum has been paid by the FAS under regulation 18A;
- (b) the name of any registered pension scheme from which, and the name and address of the scheme administrator by whom, the benefits were paid;
- (c) the name of the deceased member in respect of whom the benefits were paid;
- (d) the amount and date of the payment by the FAS;
- (e) the amount and date of the payment of any benefits by a registered pension scheme; and
- (f) the chargeable amount in respect of which a lifetime allowance charge is payable by virtue of the payments.

(3) The information required shall be provided on or before the later of—

- (a) the end of the period of 13 months beginning with the death of the member; or
- (b) the end of the period of 30 days beginning with the date on which the personal representatives (or any of them) became aware that paragraph (1) applied to the deceased member.

(4) Where a requirement to provide information under this regulation arises after the period specified in paragraph (3) has expired, the information shall be provided no later than the last day of the period of 30 months beginning with the death of the member.

(5) If the personal representatives discover after the latest date for providing information under paragraph (4) any information required to be provided under paragraph (1), that information shall be provided no later than the last day of the period of 3 months beginning with the discovery of that information.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(6) Where personal representatives are required to provide information under this regulation by virtue of a payment or payments in the form of a lump sum being made under regulation 18A in respect of the deceased member along with the payment of one or more relevant lump sum death benefits under Part 4 of the FA 2004 in respect of the deceased member, regulation 10 of the Registered Pension Schemes (Provision of Information) Regulations 2006 does not apply in relation to the payment or payments under Part 4 of the FA 2004.