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STATUTORY INSTRUMENTS

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**2010 No. 1187**

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

**PART 2**

Tax reliefs, etc

**Payments to the Secretary of State**

**3.—(1)** This regulation applies where as a result of the transfer of the property, rights and liabilities of a registered pension scheme to the Secretary of State an employer is required to pay a sum to the Secretary of State.

(2) Where section 199 of the FA 2004<sup>(1)</sup> (deemed contributions) would have applied if the payment had been made to the trustees or managers of the scheme, that section applies in relation to the payment in the same way as it applies in relation to a sum paid to the trustees or managers of a registered pension scheme.

(3) Where the payment does not fall within paragraph (2), section 200 of the FA 2004<sup>(2)</sup> (no other relief for employers in connection with contributions) applies in relation to it in the same way that section applies in relation to a sum other than a contribution paid in connection with the cost of providing benefits under a registered pension scheme.

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<sup>(1)</sup> Section 199(2) was amended by paragraph 14(3) of Schedule 29 to the Finance Act 2008.

<sup>(2)</sup> Paragraph (a) of section 200 was amended by paragraph 649 of Schedule 1 to the Income Tax (Trading and Other Income) Act 2005 (c.5). Paragraphs (a) and (b) were amended by paragraph 577 of Schedule 1 to the Corporation Tax Act 2009 (c.4).