

SCHEDULES

SCHEDULE 1

Regulation 4(1), (4) and (5)

Description of schemes

1.—(1) An occupational pension scheme falls within this paragraph if it meets the following conditions.

(2) The first condition is that the scheme—

(a) is a tax registered scheme,

(b) was formerly—

(i) approved by the Commissioners for Her Majesty's Revenue and Customs for the purposes of section 590 or 591 of the Income and Corporation Taxes Act 1988⁽¹⁾,

(ii) a statutory scheme as defined in section 611A of that Act⁽²⁾, or

(iii) approved by the Commissioners for Her Majesty's Revenue and Customs under Chapter 4 of Part 14 of that Act⁽³⁾,

(c) has a superannuation fund as referred to in section 615(6) of the Income and Corporation Taxes Act 1988 (exemption from tax in respect of certain pensions) and has trustees or managers of the scheme who are—

(i) authorised under section 288 of the 2004 Act (general authorisation to accept contributions from European employers), and

(ii) approved under section 289 of the 2004 Act⁽⁴⁾ (approval in relation to particular European employer) in relation to a European employer⁽⁵⁾, or

(d) is a public service pension scheme⁽⁶⁾.

(3) The second condition is that the scheme—

(a) has 2 or more members,

(b) does not provide only death benefits,

(c) is established in the United Kingdom or has at least one trustee or manager resident in the United Kingdom, and

(d) is not established by the Salvation Army Act 1963.

2. A personal pension scheme falls within this paragraph if it is not a pension scheme that is—

(a) either—

(i) set up or established in an annuity contract, or

(ii) a trust scheme, and

(1) 1988 c.1. Sections 590 and 591 were repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

(2) Section 611A was repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

(3) Chapter IV of Part XIV was repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

(4) Section 289 was amended by [S.I. 2007/3014](#).

(5) See section 287(6) of the 2004 Act.

(6) See section 1 of the 1993 Act.

Status: *This is the original version (as it was originally made).*

- (b) to be treated as becoming a registered pension scheme under section 153(9) of the Finance Act 2004 in accordance with paragraph 1(1)(f) of Schedule 36 to that Act.