
STATUTORY INSTRUMENTS

2017 No. 307

**The Social Security (Miscellaneous
Amendments) Regulations 2017**

Amendment of the Social Security (Contributions) Regulations 2001

4. In Part 6 of Schedule 3 (pension payments and pension contributions disregarded)(1), after paragraph 12 (independent advice in respect of conversions and transfers of pension scheme benefits) insert—

“Payments and reimbursements of the cost of pensions advice

13.—(1) A payment or reimbursement of costs incurred, by or in respect of an employee or former or prospective employee, in obtaining relevant pensions advice, if Condition A or B is met.

(2) This paragraph does not apply in relation to a person in a tax year so far as the total amount of any payments and reimbursements under sub-paragraph (1) in the person’s case in that year exceeds £500.

(3) If in a tax year there is in relation to an individual more than one person who is an employer or former employer, sub-paragraphs (1) and (2) apply in relation to the individual as employee or former or prospective employee of any one of those persons separately from their application in relation to the individual as employee or former or prospective employee of any other of those persons.

(4) “Relevant pensions advice”, in relation to a person, means information or advice in connection with—

- (a) the person’s pension arrangements; or
- (b) the use of the person’s pension funds.

(5) Condition A is that the payment or reimbursement is provided under a scheme that is open—

- (a) to the employer’s employees generally; or
- (b) generally to the employer’s employees at a particular location.

(6) Condition B is that the payment or reimbursement is provided under a scheme that is open generally to the employer’s employees, or generally to those of the employer’s employees at a particular location, who—

- (a) have reached the minimum qualifying age; or
- (b) meet the ill-health condition.

(7) The “minimum qualifying age”, in relation to an employee, means the employee’s relevant pension age less 5 years.

(8) “Relevant pension age”, in relation to an employee, means—

(1) Part 6 was relevantly amended by S.Is. [2006/576](#) and [2015/543](#).

Status: This is the original version (as it was originally made).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

- (a) where paragraph 22 or 23 of Schedule 36 to the Finance Act 2004⁽²⁾ applies in relation to the employee and a registered pension scheme of which the employee is a member, the employee's protected pension age (see paragraphs 22(8) and 23(8) of Schedule 36 to the Finance Act 2004); or
 - (b) in any other case, the employee's normal minimum pension age, as defined by section 279(1) of the Finance Act 2004.
- (9) The "ill-health condition" is met by an employee if the employer is satisfied, on the basis of evidence provided by a registered medical practitioner, that the employee is (and will continue to be) incapable of carrying on his or her occupation because of physical or mental impairment."

(2) 2004 c. 12. Paragraph 22 was amended by paragraphs 54 and 55 of Schedule 10 to the Finance Act 2005 (c. 7) ("the FA 2005"), paragraph 43 of Schedule 23 to the Finance Act 2006 (c. 25), paragraph 432 of Schedule 1 to the Corporation Tax Act 2010 (c. 4), and paragraph 7(1) of Schedule 5 to the Finance Act 2014 (c. 26) ("the FA 2014"). Paragraph 23 was amended by paragraph 55(5) of Schedule 10 to the FA 2005 and paragraph 7(2) of Schedule 5 to the FA 2014.