

## SCHEDULES

### SCHEDULE 9

#### PENSIONS

#### PART 5

#### PROVISION OF INFORMATION

#### *Amendments of the Registered Pension Schemes (Provision of Information) Regulations 2006*

- 110 (1) Regulation 10 (death: provision of information by personal representatives to the Commissioners for His Majesty's Revenue and Customs) is amended as follows.
- (2) In paragraph (1), in sub-paragraph (b)—
- (a) omit “, or any benefit crystallisation event 5C or 5D,”;
  - (b) for “a lifetime allowance charge” substitute “the member's lump sum and death benefit allowance being exceeded”.
- (3) Omit paragraphs (1A) and (1B).
- (4) In paragraph (2)—
- (a) after paragraph (a) insert—
    - “(aa) the name of each other pension scheme (if any) of which the deceased member was a member, and the name and address of the scheme administrator of each such scheme;”;
  - (b) in paragraph (b), after “name” insert “, date of birth, date of death and national insurance number”;
  - (c) after paragraph (b) insert—
    - “(ba) each relevant reference number (if any) in relation to the deceased member;
    - (bb) the name, address, date of birth and national insurance number of the individual to whom the relevant lump sum death benefit is paid;”;
  - (d) in sub-paragraph (d), for “the chargeable amount in respect of which a lifetime allowance charge is payable” substitute “the amount by which the member's lump sum and death benefit allowance is exceeded”.
- (5) Omit paragraphs (2A) and (2B).
- (6) In paragraphs (3) and (5) omit “, (1A) or (1B)”.