
STATUTORY INSTRUMENTS

1995 No. 3103

**The Retirement Benefits Schemes
(Information Powers) Regulations 1995**

PART II

INFORMATION REQUIRED WITHOUT NOTICE

Reporting of chargeable events

11.—(1) An insurance company which is a prescribed person by virtue of regulation 3(c) in relation to a retirement benefits scheme which is—

- (a) an approved scheme, or
- (b) a relevant statutory scheme established under a public general Act,

shall furnish to the Board, at the time prescribed by paragraph (2) below, such information (including copies of any relevant books, documents or other records) relating to an event specified in paragraph (3) below as is specified on the relevant form supplied by the Board.

(2) The time prescribed is any time not later than 180 days after the end of the chargeable period of the insurance company in which the event in question occurs.

(3) The events specified in this paragraph are—

- (a) any repayment under the scheme to which section 598 of the Taxes Act applies;
- (b) any commutation of an employee's pension under the scheme to which section 599 of the Taxes Act applies;
- (c) any payment to an employer to which section 601 of the Taxes Act applies.