
STATUTORY INSTRUMENTS

1995 No. 3103

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

PART II

INFORMATION REQUIRED WITHOUT NOTICE

Special contributions by employers

7.—(1) The prescribed person in relation to an exempt approved scheme 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 the special contribution 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 scheme year in which the special contribution was paid to the scheme by the employer.

(3) The special contribution specified in this paragraph is any special contribution paid to the scheme by an employer on or after the date of coming into force of these Regulations, other than a contribution which—

- (a) has been certified by an actuary as made solely to finance cost of living increases for existing pensioners under the scheme; or
- (b) when aggregated with other special contributions paid by that employer to the scheme in the same chargeable period other than a contribution falling within sub-paragraph (a) above, does not result in an amount which exceeds—
 - (i) one half of the permitted maximum as at the end of the scheme year referred to in paragraph (2) above, or
 - (ii) the total contributions, other than special contributions, made by the employer to the scheme in the same chargeable period,

whichever is the greater.