

**2005 No. 3451**

**INCOME TAX**

**The Registered Pension Schemes (Prescribed Schemes and Occupations) Regulations 2005**

*Made* - - - - *14th December 2005*  
*Laid before the House of Commons* *15th December 2005*  
*Coming into force* - - *6th April 2006*

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by paragraphs 19(3)(c) and 23(4)(b) of Schedule 36 to the Finance Act 2004(a), and now exercisable by them (b), make the following Regulations:

**Citation, commencement and interpretation**

1.—(1) These Regulations shall be cited as the Registered Pension Schemes (Prescribed Schemes and Occupations) Regulations 2005 and shall come into force on 6th April 2006.

(2) In these Regulations “Schedule 36” means Schedule 36 to the Finance Act 2004 (pension schemes etc: transitional provisions and savings) and any other reference to a numbered Schedule is a reference to the corresponding Schedule to these Regulations.

**Schemes prescribed for the purposes of paragraph 19(3) of Schedule 36**

2. A pension scheme is prescribed for the purposes of paragraph 19(3) of Schedule 36 if—
- (a) it is listed in Schedule 1; or
  - (b) it is a scheme established solely for the receipt of additional voluntary pension contributions from members of a scheme listed in Schedule 1.

**Occupations prescribed for the purposes of paragraph 23 of Schedule 36**

3. The occupations listed in Schedule 2 are prescribed for the purposes of paragraph 23 of Schedule 36.

*D. A. Hartnett*  
*M. J. Eland*

14th December 2005                      Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) 2004 c. 12.  
(b) The functions of the Commissioners of Inland Revenue, including those under which this instrument is made, were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that insofar as it is appropriate in consequence of section 5 a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.

## SCHEDULE 1

Regulation 2

### Prescribed schemes

The Armed Forces Pension Scheme(a).

The British Transport Police Force Superannuation Fund.

The Firefighters' Pension Scheme(b).

The Firemen's Pension Scheme (Northern Ireland)(c).

The Gurkha Pension Scheme(d)

The Police Pension Scheme(e).

The Police Service of Northern Ireland Pension Scheme(f).

The Police Service of Northern Ireland Full Time Reserve Pension Scheme(g).

## SCHEDULE 2

Regulation 3

### Prescribed occupations

Athletes

Badminton Players

Boxers

Cricketers

Cyclists

Dancers

Divers (Saturation, Deep Sea and Free Swimming)

Footballers

Golfers

Ice Hockey Players

Jockeys – Flat Racing

Jockeys – National Hunt

Members of the Reserve Forces

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(a) "The Armed Forces Pension Scheme" means the occupational pension scheme arrangements that are open to members of the Armed Forces and set out in the a series of Orders in Council made under the Naval and Marine Pay and Pensions Act 1865 (c. 73), the Army Pensions Warrant 1977, regulations made under section 2 of the Air Force Constitution Act 1917 (c. 51), an Order made under section 1(1) of the Armed Forces (Pensions and Compensation) Act 2004 (c. 32), and regulations made under section 8 of the Reserve Forces Act 1996 (c. 14).

(b) A scheme brought into operation by section 26 of the Fire Service Act 1947 (c. 41) as amended.

(c) A scheme brought into operation by section 17 of the Fire Services Act (Northern Ireland) 1969 (c. 13).

(d) I.e. the pension scheme constituted by the Royal Warrant of 19<sup>th</sup> December 1949 (see Army Order 151 of 1949).

(e) I.e. the pension scheme made under the Police Pensions Act 1976 (c. 35).

(f) I.e. the pension scheme made under section 25 of the Police (Northern Ireland) Act 1998 (c. 32).

(g) I.e. the pension scheme arrangements applying to reserve constables by virtue of section 26(2)(g) of the Police (Northern Ireland) Act 1998.

Models

Motor Cycle Riders (Motocross or Road Racing)

Motor Racing Drivers

Rugby League Players

Rugby Union Players

Skiers (Downhill)

Snooker or Billiards Players

Speedway Riders

Squash Players

Table Tennis Players

Tennis Players (including Real Tennis)

Trapeze Artistes

Wrestlers

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Paragraph 19 of Schedule 36 to the Finance Act 2004 (c. 12) provides that members of registered pension schemes which are prescribed by regulations can preserve their full entitlement to benefits under those schemes in the event that they take such benefits before they reach normal minimum pension age.

Paragraphs 21, 22 and 23 of Schedule 36 provide that where registered pension schemes meet certain conditions, members of those schemes have rights to take benefits before normal minimum retirement age, and any reference to normal minimum retirement age is to have effect as if it were to the members protected pension age. Paragraph 23(4)(b) provides that one of the conditions is that the occupation of the member in question is prescribed by Regulations.

Regulation 1 provides for citation and commencement.

Regulation 2 prescribes the pension schemes for the purposes of paragraph 19(3) of Schedule 36 to the Finance Act 2004, members of which may take their pensions before normal minimum pension age without a reduction in the lifetime allowance.

Regulation 3 prescribes, for the purposes of 23(4)(b) of Schedule 36 to the Finance Act 2004, the occupations, members of which may take their pension at the time which is the member's protected pension age rather than normal minimum pension age.

The Board of Inland Revenue published a regulatory impact assessment in respect of the provisions of Part 4 of the Finance Act 2004 and subordinate legislation under it, on 8 April 2004. The assessment is available on the website of Her Majesty's Revenue and Customs at [www.hmrc.gov.uk/ria/simplifying-pensions.pdf](http://www.hmrc.gov.uk/ria/simplifying-pensions.pdf) or (for hard copies) by writing to the Ministerial Correspondence Unit, 1st Floor Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB.

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