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STATUTORY INSTRUMENTS

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**2006 No. 567**

**The Registered Pension Schemes (Provision  
of Information) Regulations 2006**

*Record-keeping*

**Retention of records**

**18.**—(1) The persons prescribed by paragraph (2) shall preserve any documents in their possession or under their control in relation to a registered pension scheme and relating to—

- (a) any monies received by or owing to the scheme;
- (b) any investments or assets held by the scheme;
- (c) any payments made by the scheme;
- (d) any contracts to purchase a lifetime annuity in respect of a member of the scheme; and
- (e) the administration of the scheme.

(2) In relation to a registered pension scheme the persons prescribed are—

- (a) any person who is or has been the scheme administrator;
- (b) any person who is or has been a trustee of the scheme;
- (c) any person who provides or has provided administrative services to the scheme; and
- (d) if the scheme is an occupational pension scheme, any person who is or has been a sponsoring employer<sup>(1)</sup> or a director of an employer company.

This is subject to the following qualification.

(3) Any person who has ceased to act in relation to the scheme or ceased to provide administrative services to the scheme shall not be required to preserve documents where he has transferred all the documents to another person who has succeeded him in acting in relation to the scheme or providing administrative services to the scheme.

(4) Documents must be preserved for the tax year to which they relate and for a period of 6 years following that year.

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(1) “Sponsoring employer” has the meaning given by section 150(6) of the Finance Act 2004.