
STATUTORY INSTRUMENTS

2006 No. 570

The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006

PART 1

Introduction

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006 and shall come into force on such days or days as may be appointed by the Commissioners and specified in a notice in the London, Edinburgh and Belfast Gazettes.

Interpretation

2.—(1) In these Regulations—

- (a) “the Act” means the Finance Act 2004⁽¹⁾;
- (b) “Part 4” means Part 4 of the Act; and
- (c) any reference to a numbered section or Schedule (without more) is a reference to the section or Schedule bearing that number in the Act.

(2) In these Regulations, except where the context otherwise requires—

“approved method of electronic communications”, in relation to the delivery of information in accordance with a provision of these Regulations, means a method of electronic communications which has been approved, by specific or general directions issued by the Commissioners, for the delivery of information of that kind under that provision;

“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;

“the ELA Regulations” means the Pension Schemes (Enhanced Lifetime Allowance) Regulations 2006⁽²⁾;

“electronic communications” has the meaning given in section 132(10) of the Finance Act 1999;

“official computer system” means a computer system maintained by or on behalf of the Commissioners or on behalf of an officer of Revenue and Customs;

“relevant information” means information which is required or authorised by virtue of these Regulations to be delivered to Revenue and Customs by an approved method of electronic communications;

(1) 2004 c. 12.
(2) S.I.2006/131.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“Revenue and Customs” means Her Majesty’s Revenue and Customs; and
“the tax appeal Commissioners” means, as the case requires, the General Commissioners or the Special Commissioners.

Introduction

3.—(1) Part 2 of these Regulations makes provision about returns and information which must be delivered to Revenue and Customs by an approved method of electronic communications.

(2) Part 3 of these Regulations makes provision about returns and information which may be delivered to Revenue and Customs by an approved method of electronic communications.