
STATUTORY INSTRUMENTS

2006 No. 570

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

PART 2

Information which must be delivered by electronic communications

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4.—(1) The information specified in Schedule 1 to these Regulations must be delivered to Revenue and Customs—

- (a) in a form approved for that purpose; and
- (b) by a method of electronic communications approved for that purpose.

(2) The Commissioners may make a general or specific direction requiring a scheme administrator to deliver specified information to Revenue and Customs by a particular method of electronic communications.

(3) Information specified in Schedule 1 which is delivered to Revenue and Customs in a form, or by a method, otherwise than that required by virtue of this regulation must be treated as not having been delivered.