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STATUTORY INSTRUMENTS

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**2006 No. 614**

**The Registered Pension Schemes (Authorised Payments — Arrears of Pension) Regulations 2006**

**Payment of arrears of pension to be an authorised payment**

2.—(1) Where a registered pension scheme pays to a member of the scheme an amount representing accrued arrears of pension, paragraph (2) applies.

(2) Paragraph (3) applies to so much of the payment mentioned in paragraph (1) as—

(a) does not exceed the amount accrued during the period—

(i) ending with the date on which he became entitled to the pension (“the actual start date”); and

(ii) beginning with the earliest date from which the member could, at the actual start date, have required the scheme administrator, in accordance with the rules of the scheme, to make a payment of arrears of pension; and

(b) constitutes taxable pension income within section 579B of ITEPA 2003<sup>(1)</sup>.

(3) The amount to which this paragraph applies is a payment of a prescribed description for the purposes of section 164(f).

(4) In this regulation—

“entitled” has the meaning given in section 165(3)<sup>(2)</sup>; and

a reference to a numbered section, without more, is a reference to the section of the Finance Act 2004 bearing that number.

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<sup>(1)</sup> 2003 c. 1. Section 579B was inserted by paragraph 6 of Schedule 31 to the Finance Act 2004.

<sup>(2)</sup> Section 165(3) was amended by paragraph 7 of Schedule 10 to the Finance Act 2005 (c. 7).