
STATUTORY INSTRUMENTS

2006 No. 744

The Taxation of Pension Schemes (Consequential Amendments of Occupational and Personal Pension Schemes Legislation) Order 2006

PART 2

Amendment of Subordinate Legislation applicable to Great Britain

Amendment of the Personal Pension Schemes (Disclosure of Information) Regulations 1987

3.—(1) Amend the Personal Pension Schemes (Disclosure of Information) Regulations 1987(1) as follows.

(2) In regulation 2 (schemes to which regulations 3 to 6 do not apply) for “trust scheme which is” to the end of that regulation substitute “trust scheme which is to be treated as becoming a registered pension scheme under section 153(9) of the Finance Act 2004 in accordance with paragraph 1(1)(f) of Schedule 36 to that Act.”.

(3) In Schedule 1 (basic information about the scheme) for paragraph 5A(2) substitute—
“**5A.** Whether the scheme is registered under section 153 of the Finance Act 2004.”.

(4) In Schedule 2 (information to be made available to individuals)—

(a) in paragraph 1(a) for “section 649(2) of the Income and Corporation Taxes Act 1988” substitute “section 202(3) and (4) of the Finance Act 2004 (minimum contributions under pensions legislation)”; and

(b) in paragraph 2A(3)(b)(3)—

(i) for head (ii) substitute—

“(ii) the scheme maintains its tax registration under section 153 of the Finance Act 2004; and”; and

(ii) in head (iii), for “the Commissioners of Inland Revenue” substitute “the Commissioners of Her Majesty’s Revenue and Customs”.

(1) S.I. 1987/1110; relevant amending instruments are S.I. 1988/474, 1992/1531, 1993/519, 1994/1062, 1996/776 and 1435, 1997/786, 2000/2691, 2001/3649, 2002/1383 and 2005/2877.

(2) Paragraph 5A was inserted by S.I. 1988/474.

(3) Paragraph 2A was inserted by S.I. 2002/1383 and was amended by S.I. 2005/2877.