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STATUTORY INSTRUMENTS

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**2009 No. 1171**

The Registered Pension Schemes  
(Authorised Payments) Regulations 2009

PART 1

INTRODUCTION

**Prescribed payments and taxation**

4. A payment by a registered pension scheme that is described in Part 3 of these Regulations, to the extent specified in the regulation concerned—

- (a) is a payment of a prescribed description for the purposes of section 164(1)(f) of the Finance Act 2004;
- (b) shall be treated as pension paid to the recipient under a registered pension scheme for the purposes of Part 9 of ITEPA 2003; and
- (c) shall be treated for those purposes as pension accruing in the tax year in which it is paid.