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STATUTORY INSTRUMENTS

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**2010 No. 1187**

**The Financial Assistance Scheme (Tax) Regulations 2010**

**PART 3**

Lifetime allowance

**Information provided by the FAS scheme manager to qualifying members about benefit crystallisation events**

**15.**—(1) The FAS scheme manager must provide a statement containing the information in paragraph (2) to each qualifying member—

- (a) who has become entitled to receive assistance, at least once in each tax year; or
- (b) in respect of whom a benefit crystallisation event has occurred, within three months of that event,

or, if the member has died, the FAS scheme manager must provide the statement to the member's personal representatives.

(2) The information is the percentage of standard lifetime allowance expended in relation to the member by—

- (a) benefit crystallisation events in respect of the FAS; and
- (b) benefit crystallisation events under section 216 of the FA 2004 prior to the transfer to the Secretary of State mentioned in regulation 2 of these Regulations except for a benefit crystallisation event which relates to a liability or pension obligation which is not discharged under section 161 of the Pensions Act 2004 as modified by paragraph 3D of Schedule 1 to the FAS Regulations 2005.

(3) No obligation to provide a statement under paragraph (1)(b) arises if a statement is required to be provided under sub-paragraph (a) of that paragraph or under regulation 16(1)(a) of these Regulations.

(4) For the purposes of paragraph (1)(a), a qualifying member becomes entitled to receive assistance in the circumstances set out in regulation 7(2) of these Regulations.