STATUTORY INSTRUMENTS

2015 No. 667

INCOME TAX

The Registered Pension Schemes (Splitting of Schemes) (Amendment) Regulations 2015

Made - - - -	*12th March 2015*
Laid before the House of Commons	*12th March 2015*
Coming into force - -	*6th April 2015*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by section 274A of the Finance Act 2004(**a**) and now exercisable by them(**b**).

Citation and commencement

1. These Regulations may be cited as the Registered Pension Schemes (Splitting of Schemes) (Amendment) Regulations 2015 and come into force on 6th April 2015.

Amendment of the Registered Pension Schemes (Splitting of Schemes) Regulations 2006

2. The Registered Pension Schemes (Splitting of Schemes) Regulations 2006(**c**) are amended as follows.

3. In the table in Schedule 1 (schemes to be treated as split schemes)—

(a) in the second column of the entry for the Police Pension Scheme, for "1982" substitute "1976";

(b) after the entry for the Police Pension Scheme insert—

"Police Pension Scheme (England and Wales) 2015	Sections 1 to 5, 7, 8, 12, 18 and 25, paragraph 7 of Schedule 2, Schedule 3 and paragraphs 1, 2 and 5 of Schedule 7 to the Public Service Pensions Act 2013(**d**)	The Police Pension Regulations 2015(**e**)";

(**a**) 2004 c. 12; section 274A was inserted by paragraph 50 of Schedule 10 to the Finance Act 2005 (c. 7).
(**b**) The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50 of that Act provides that, in so far as it is appropriate in consequence of section 5, a reference, however expressed, to the Commissioners of Inland Revenue is to be read as a reference to the Commissioners for Her Majesty's Revenue and Customs.
(**c**) S.I. 2006/569; relevant amending instruments are S.I. 2011/702 and 2013/1114.
(**d**) 2013 c. 25; section 18 was amended by section 52 of the Pensions Act 2014 (c. 19).
(**e**) S.I. 2015/445.

(c) in the first column of the entry for the Firefighters Pension Scheme, after "Scheme" insert "and Firefighters' Pension (Wales) Scheme"(**a**); and

(d) after the entry for the Firefighters Pension Scheme (as amended by sub-paragraph (c)) insert—

"Firefighters' Pension Scheme (Wales) 2015	Sections 1 to 4, 7, 8, 12 and 18, paragraph 6 of Schedule 2, Schedule 3 and paragraphs 20 and 21 of Schedule 5 to the Public Service Pensions Act 2013	The Firefighters' Pension Scheme (Wales) Regulations 2015(**b**)
Firefighters' Pension Scheme 2015	Sections 1 to 4, 8 and 18, paragraph 6 of Schedule 2 and Schedule 3 to the Public Service Pensions Act 2013	The Firefighters' Pension Scheme (England) Regulations 2014(**c**)".

4. In the table in Part 1 of Schedule 3 (responsibilities and liabilities of sub-scheme administrators in respect of a sub-scheme: Finance Act 2004)(**d**)—

(a) omit the entries for sections 227(3), 258(1) and 259(1) and paragraphs 19(1)(d) and 19(2)(e) of Schedule 29;

(b) before the entry for section 205 insert—

"Section 192(**e**)	Deduction of relief at source";

(c) after the entry for section 205 insert—

"Section 205A(**f**)	Serious ill-health lump sum charge";

(d) before the entry for section 238(3) and (4) insert—

"Section 237B to 237E(**g**)	Annual allowance charge"; and

(e) after the entry for section 272 insert—

"Section 272A to 272C(**h**)	Liability of independent trustee, scheme administrator and former scheme administrator".

5. In Part 2 of Schedule 3 (responsibilities and liabilities of sub-scheme administrators in respect of a sub-scheme: secondary legislation)—

(a) omit—

(i) "The Registered Pension Schemes and Employer Financed Retirement Benefit Schemes (Information) (Prescribed Description of Person) Regulations 2005";

(ii) "The Taxes Management Act 1970 (Modification of Schedule 3 for Pension Schemes Appeals) Order 2005"; and

(iii) "The Registered Pension Schemes (Transfer of Sums and Assets) Regulations 2006"; and

(b) insert at the end—

(**a**) The Firemen's Pension Scheme Order 1992 (S.I. 1992/129) was made under section 26 of the Fire Services Act 1947 (c. 41). The 1947 Act was repealed by the Fire and Rescue Services Act 2004 (c. 21). The 1992 Order remains in force for England and Scotland (as the Firefighters' Pension Scheme) by virtue of S.I. 2004/2306 and for Wales (as the Firefighters' Pension (Wales) Scheme) by virtue of S.I. 2004/2918 (W.257).

(**b**) S.I. 2015/622 (W. 50).

(**c**) S.I. 2014/2848.

(**d**) The table in Part 1 of Schedule 3 was amended by S.I. 2011/702 and 2013/1114.

(**e**) Section 192 was amended by paragraph 474 of Schedule 1 and Part 1 of Schedule 3 to the Income Tax Act 2007 (c. 3) and paragraph 11 of Schedule 2 to the Finance Act 2009 (c. 10).

(**f**) Section 205A was inserted by paragraph 40 of Schedule 16 to the Finance Act 2011 (c.11) and amended by paragraph 122 of Schedule 46 to the Finance Act 2013 (c. 29) and section 2(4) of the Taxation of Pensions Act 2014 (c. 30).

(**g**) Sections 237B to 237E were inserted by paragraph 15 of Schedule 17 to the Finance Act 2011. Section 237B was amended by paragraph 129 of Schedule 46 to the Finance Act 2013 and paragraph 68 of Schedule 1 to the Taxation of Pensions Act 2014.

(**h**) Sections 272A to 272C were inserted by paragraph 19 of Schedule 7 to the Finance Act 2014 (c. 26).

"The Registered Pension Schemes etc (Information) (Prescribed Descriptions of Persons) Regulations 2010(**a**)

The Registered Pension Schemes (Notice of Joint Liability for the Annual Allowance Charge) Regulations 2011(**b**)

The Registered Pension Schemes (Modification of Scheme Rules) Regulations 2011(**c**)".

Edward Troup
Jim Harra

12th March 2015 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Registered Pension Schemes (Splitting of Schemes) Regulations 2006 (S.I. 2006/569) ("the Principal Regulations").

Regulation 3 amends the table in Schedule 1 to the Principal Regulations to add three new public service pension schemes and make two minor changes to existing entries.

Regulation 4 amends the list, in Part 1 of Schedule 3 to the Principal Regulations, of the responsibilities and liabilities in the Finance Act 2004 (c. 12) that are assumed by sub-scheme administrators. Five existing entries are removed and four new entries are added.

Regulation 5 amends the list, in Part 2 of Schedule 3 to the Principal Regulations, of the secondary legislation containing responsibilities and liabilities that are assumed by sub-scheme administrators. Three existing entries are removed and three new entries are added.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to existing policy and makes routine changes to the Principal Regulations.

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(**a**) S.I. 2010/650; there are amending instruments but none is relevant.
(**b**) S.I. 2011/1793.
(**c**) S.I. 2011/1791.

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