STATUTORY INSTRUMENTS

# 2000 No. 1086

# INCOME TAX

## The Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) (Amendment) Regulations 2000

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| *Made - - - -* | *14th April 2000* |
| *Laid before the House of Commons* | *19th April 2000* |
| *Coming into force* | *10th May 2000* |

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 591(6) of the Income and Corporation Taxes Act 1988**(a)**, hereby make the following Regulations:

**Citation and commencement**

**1.** These Regulations may be cited as the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) (Amendment) Regulations 2000 and shall come into force on 10th May 2000.

**Amendments to regulation 2(1) of the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991**

**2.**—(1) Regulation 2(1) of the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991**(b)** shall be amended as follows.

(2) After the definition of "employer" there shall be inserted the following definition—

""ex-spouse" has the meaning given by section 659D(1)**(c)** of the Act;".

(3) After the definition of "pensioner trustee" there shall be inserted the following definition—

""pension sharing order or provision" means any such order or provision as is mentioned in section 28(1) of the Welfare Reform and Pensions Act 1999**(d)** or Article 25(1) of the Welfare Reform and Pensions (Northern Ireland) Order 1999**(e)**;".

(4) For the definition of "scheme member" there shall be substituted the following definition—

""scheme member" in relation to a scheme means—

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**(a)** 1988 c. 1. Section 591(6) was amended by paragraph 6 of Schedule 13 to the Finance Act 1988 (c. 39).
**(b)** S.I. 1991/1614, relevantly amended by S.I. 1998/728.
**(c)** Section 659D was inserted by paragraph 17 of Schedule 10 to the Finance Act 1999 (c. 16).
**(d)** 1999 c. 30.
**(e)** S.I. 1999/3147 (N.I. 11).

(a) a member of the scheme to whom benefit is currently accruing as a result of service as an employee, or

(b) a person who is an ex-spouse of a member of the scheme and whose rights under the scheme derive from a pension sharing order or provision;".

(5) In the definition of "small self-administered scheme"**(a)** in sub-paragraph (c) after the words "scheme members" there shall be added the words "to whom benefits are currently accruing as a result of service as employees".

*Nick Montagu*
*Tim Flesher*
14th April 2000 — Two of the Commissioners of Inland Revenue

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make amendments to the Retirement Benefits Schemes (Restriction on Discretion to Approve) (Small Self-administered Schemes) Regulations 1991 (S.I. 1991/1614) ("the principal Regulations") which impose restrictions on the Board of Inland Revenue's discretion to approve under section 591 of the Income and Corporation Taxes Act 1988 (c. 1) retirement benefits schemes that are small self-administered schemes.

Regulation 1 provides for citation and commencement.

Regulation 2 amends regulation 2(1) of the principal Regulations. The main purpose of the amendments is to ensure that the definition of "scheme member" includes members' ex-spouses whose rights derive from a pension sharing order or provision under the Welfare Reform and Pensions Act 1999 (c. 30) or the Welfare Reform and Pensions (Northern Ireland) Order 1999 (S.I. 1999/3147 (N.I. 11)). Amendments are made also so as to ensure that schemes do not fall outside the definition of "small self-administered scheme" as a consequence of the widening of the definition of "scheme member".

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**(a)** Substituted by S.I. 1998/728, regulation 3(b).

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