



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 2

REGISTRATION OF PENSION SCHEMES

De-registration

159 Appeal against decision to de-register

(1) This section applies where the Inland Revenue decides to withdraw the registration of a pension scheme under section 157.

(2) The scheme administrator, or any person notified under that section of the withdrawal of registration, may appeal against the decision.

^{F1}(3)

^{F1}(4)

(5) An appeal under this section against a decision must be brought within the period of 30 days beginning with the day on which the appellant was notified of the decision.

(6) [^{F2}On an appeal that is notified to the tribunal, the tribunal] must consider whether the registration of the pension scheme ought to have been withdrawn.

(7) If [^{F3}the tribunal decides] that the registration of the pension scheme ought to have been withdrawn, [^{F4}the tribunal must] dismiss the appeal.

(8) If [^{F5}the tribunal decides] that the registration of the pension scheme ought not to have been withdrawn, the pension scheme is to be treated as having remained a registered pension scheme (but subject to any further appeal ^{F6}...).

Changes to legislation: Finance Act 2004, Section 159 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F1** S. 159(3)(4) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(2)**
- F2** Words in s. 159(6) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(3)**
- F3** Words in s. 159(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(4)(a)**
- F4** Words in s. 159(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(4)(b)**
- F5** Words in s. 159(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(5)(a)**
- F6** Words in s. 159(8) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 424(5)(b)**

Changes to legislation:

Finance Act 2004, Section 159 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)