



Pensions Act 2014

2014 CHAPTER 19

PART 6

PRIVATE PENSIONS

Other

49 Maximum period between scheme returns to be 5 years for micro schemes

- (1) Section 63 of the Pensions Act 2004 is amended as follows.
- (2) After subsection (3) insert—

“(3A) But subsection (3)(a) has effect as if the reference to three years were a reference to five years if—

- (a) the trustees or managers have complied with paragraph (b) of section 62(2),
- (b) the information they provided under that paragraph included the number of members of the scheme, and
- (c) that number was no more than 4.”

- (3) After subsection (4) insert—

“(4A) But subsection (4)(a) has effect as if the reference to three years were a reference to five years if—

- (a) on the date on which the previous scheme return notice was issued, the number of members of the scheme was recorded in the register, and
- (b) that number was no more than 4.”

Commencement Information

II S. 49 in force at 11.9.2014 by [S.I. 2014/2377](#), [art. 2\(1\)\(a\)\(i\)\(2\)\(i\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Pensions Act 2014, Section 49.