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STATUTORY INSTRUMENTS

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**2006 No. 569**

**The Registered Pension Schemes  
(Splitting of Schemes) Regulations 2006**

**Citation, commencement and interpretation**

1.—(1) These Regulations may be cited as the Registered Pension Schemes (Splitting of Schemes) Regulations 2006 and shall come into force on 6th April 2006.

(2) In these Regulations—

“group of employers” means two or more employers who are formally or informally linked to each other by reasons of common management, shareholding, staff or close business interests;

“HMRC” means the Commissioners for Her Majesty’s Revenue and Customs;

“split scheme” means a registered pension scheme that is being treated, in accordance with regulation 2, as having been split into two or more sub-schemes;

“sub-scheme” means a scheme which forms part of a split scheme and which is being treated as a separate pension scheme under and for the purposes set out in these regulations;

“split scheme administrator” means a scheme administrator of a split scheme;

“sub-scheme administrator” means the scheme administrator of a sub-scheme appointed in accordance with the rules of the split scheme to be responsible for the discharge of the functions conferred or imposed on the sub-scheme administrator by or under these Regulations;

“section” without more, means a section of the Finance Act 2004;

“schedule” without more, means a schedule to the Finance Act 2004.