
STATUTORY INSTRUMENTS

2006 No. 569

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

Description of schemes to be split

2.—(1) The following registered pension schemes shall be treated as split schemes for the purposes of these Regulations—

- (a) the registered pension schemes listed in Schedule 1;
- (b) a registered pension scheme which meets the conditions in paragraph (5);
- (c) a successor scheme to any of the above schemes.

(2) A successor scheme is a registered pension scheme established to take over some or all of the rights and obligations of a split scheme.

(3) The scheme administrator of a successor scheme shall notify HMRC of any sub-schemes in respect of which he is assuming responsibility immediately following registration of the successor scheme.

The notification shall—

- (a) be in a form specified by HMRC, and;
- (b) contain any information reasonably required by HMRC.

(4) Schedule 2 lists the schemes which, at the coming into force of these Regulations, are to be treated as sub-schemes of the split schemes referred to in sub-paragraph (1).

(5) The conditions referred to in sub-paragraph (1)(b) are as follows.

Condition A

The pension scheme falls within Paragraph 1(1)(a) or (c) of Schedule 36 to the Finance Act 2004.

Condition B

The pension scheme provides benefits to or for the benefit of the employees of two or more employers.

Condition C

The rules of the pension scheme as at 28th February 2006 provided for the establishment of separate schemes for each of the participating employers or group of employers and for the administration of such schemes to be carried out by separate scheme administrators.

(6) A successor sub-scheme is a scheme established to take over some or all of the rights and obligations of a sub-scheme.

(7) The scheme administrator of a successor sub-scheme shall notify HMRC immediately following his assumption of liability of the successor sub-scheme.

The notification shall—

- (a) be in a form specified by HMRC, and

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- (b) contain any information reasonably required, including the name and address of the scheme administrator.