

SCHEDULE 3

Regulation 3

Responsibilities and liabilities of sub-scheme administrators in respect of a sub-scheme

PART 1

Finance Act 2004

<i>Statutory Reference</i>	<i>Subject-matter</i>
Liabilities	
Section 205	Short service refund lump sum charge
Section 206	Special lump sum death benefit s charge
Section 207	Authorised surplus payments charge
Section 215(9)	Lifetime allowance charge – amount of charge
Section 217	Lifetime allowance charge (joint & several with the individual)
Section 227(3)	Annual allowance charge
Section 238(3) and (4)	Pension input period
Section239	Scheme sanction charge
Information	
Section 250(1)	To make and deliver a registered pension scheme return
Section 254	Accounting for tax by scheme administrators
Interest and penalties	
Section 257	Penalty for failure to comply with a S250 notice.
Section 258(1)	Penalty for failure to provide information within S251(1)(a)
Section 258(2)	Penalty for failure to comply with regulations within S251(1)(b)
Section 259(1)	Penalty for failure to comply with a notice under S252
Section260(1), (4) and (6)	Penalties for failure to make a return within S254
Section 265(3)	Penalty for winding up a scheme to obtain a winding up lump sum
Section 266(2)	Penalty for transfers to “non” insured schemes (unauthorised transfer)
Section 266B	Scheme liability (inserted by Paragraph 4 Schedule10 FA 05)
Section 267	Discharge of lifetime allowance charge in the case of good faith.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

<i>Statutory Reference</i>	<i>Subject-matter</i>
Section 268	Unauthorised payment surcharge & scheme sanction charge
Scheme administrator	
Section 271	Liability of a scheme administrator
Section 272	Trustees etc. liable as scheme administrator
Section 273	Members liable as scheme administrator
Section 274	Supplementary provisions
Paragraph 1 of Schedule 28	Scheme administrator to receive evidence of member's ill health.
Paragraph 15(2)(b) of Schedule 28	Scheme administrator to agree if a child is a dependant
Paragraph 15(3) of Schedule 28	Scheme administrator to decide whether someone is a dependant.
Paragraph 4(1) of Schedule 29	Scheme administrator to consider evidence of serious ill health
Paragraph 19(1)(d) of Schedule 29	Scheme administrator to nominate arrangement for transfer lump sum benefit.
Paragraph 19(2) (e) of Schedule 29	Scheme administrator to nominate arrangement for transfer lump sum benefit.
Paragraph 9(2) of Schedule 32	Changes to benefit crystallisation event 2
Paragraph 9(3) of Schedule 32	Changes to benefit crystallisation event 2 (inserted by paragraph 43(4) of Schedule 10 to the Finance Act 2005).
Paragraph 13(4) and (5) of Schedule 32	Changes to benefit crystallisation event 3 (inserted by paragraph 43(5) of Schedule 10 to the Finance Act 2005)
Paragraph 14(1A) & (1B) of Schedule 32	Changes to benefit crystallisation event 5 (inserted by paragraph 43(7) of Schedule 10 to the Finance Act 2005)
Paragraph 5 of Schedule 34	Exemption for scheme administrator from s.205 & s.206 charges
Paragraph 17 of Schedule 34	Omits reference to scheme administrator in s. 217
Paragraph 4(1), (2) and (3) of Schedule 36	Transitional provisions for deemed registered schemes
Paragraph 6 of Schedule 36	Pre-commencement liability of scheme administrator

PART 2

Secondary Legislation

The Pension Schemes (Discharge of Liabilities under Section 267 and 268 of the Finance Act 2004) Regulations 2005**(1)**

The Registered Pension Schemes (Relief at Source) Regulations 2005**(2)**

The Registered Pension Schemes (Minimum Contributions) Regulations 2006**(3)**

The Registered Pension Schemes (Accounting and Assessment) Regulations 2005**(4)**

The Registered Pension Schemes and Employer Financed Retirement Benefit Schemes (Information) (Prescribed Description of Person) Regulations 2005**(5)**

The Registered Pension Schemes (Provision of Information) Regulations 2006**(6)**

The Registered Pension Schemes (Modification of the Rules of Existing Schemes) Regulations 2006**(7)**

The Pension Benefits (Insurance Company Liable as Scheme Administrator) Regulations 2006**(8)**

The Registered Pension Schemes (Meaning of Pension Commencement Lump Sum) Regulations 2006**(9)**

The Registered Pension Schemes and Overseas Pension Schemes (Electronic Communication of Returns and Information) Regulations 2006**(10)**

The Taxes Management Act 1970 (Modification of Schedule 3 for Pension Schemes Appeals) Order 2005**(11)**

The Registered Pension Schemes (Transfer of Sums and Assets) Regulations 2006**(12)**

The Registered Pension Schemes (Unauthorised Payments by Existing Schemes) Regulations 2006**(13)**

(1) [S.I. 2005/3452.](#)
(2) [S.I. 2005/3488.](#)
(3) [S.I. 2005/3450.](#)
(4) [S.I. 2005/3454.](#)
(5) [S.I. 2005/3455.](#)
(6) [S.I. 2006/567.](#)
(7) [S.I. 2006/364.](#)
(8) [S.I. 2006/136.](#)
(9) [S.I. 2006/135.](#)
(10) [S.I. 2006/570.](#)
(11) [S.I. 2005/3457.](#)
(12) [S.I. 2006/499.](#)
(13) [S.I. 2006/365.](#)