

SCHEDULES

SCHEDULE 1

Regulation 4(1), (4) and (5)

Description of schemes

1.—(1) An occupational pension scheme falls within this paragraph if it meets the following conditions.

(2) The first condition is that the scheme—

(a) is a tax registered scheme,

(b) was formerly—

(i) approved by the Commissioners for Her Majesty's Revenue and Customs for the purposes of section 590 or 591 of the Income and Corporation Taxes Act 1988^{M1},

(ii) a statutory scheme as defined in section 611A of that Act^{M2}, or

(iii) approved by the Commissioners for Her Majesty's Revenue and Customs under Chapter 4 of Part 14 of that Act^{M3},

^{F1}(c) or

(d) is a public service pension scheme^{M4}.

(3) The second condition is that the scheme—

(a) has 2 or more members,

(b) does not provide only death benefits,

(c) is established in the United Kingdom or has at least one trustee or manager resident in the United Kingdom, and

(d) is not established by the Salvation Army Act 1963.

Textual Amendments

F1 Sch. 1 para. 1(2)(c) omitted (31.12.2020) by virtue of [The Occupational and Personal Pension Schemes \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/192\)](#), regs. 1, **34(2)**; 2020 c. 1, Sch. 5 para. 1(1)

Marginal Citations

M1 1988 c.1. Sections 590 and 591 were repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

M2 Section 611A was repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

M3 Chapter IV of Part XIV was repealed by the Finance Act 2004, section 326 and Schedule 42, Part 3.

M4 See section 1 of the 1993 Act.

2. A personal pension scheme falls within this paragraph if it is not a pension scheme that is—

(a) either—

(i) set up or established in an annuity contract, or

(ii) a trust scheme, and

Changes to legislation: There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, SCHEDULE 1. (See end of Document for details)

- (b) to be treated as becoming a registered pension scheme under section 153(9) of the Finance Act 2004 in accordance with paragraph 1(1)(f) of Schedule 36 to that Act.

Changes to legislation:

There are currently no known outstanding effects for the The Occupational and Personal Pension Schemes (Disclosure of Information) Regulations 2013, SCHEDULE 1.