



SECTION: Benefits
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Note: Due to legislative changes, the reference to "PCO" should now read "FSCO."

Income Tax Act (Canada) Requirement to Attach Pensions in Pay

In cases where the Administrator of a pension plan complies with the requirement under section 224(1) of the *Income Tax Act* (Canada) ("ITA"), with respect to pensions in pay where Revenue Canada has issued a Requirement To Pay under the ITA, the position of PCO staff is not to take proceedings against an Administrator for an alleged breach of section 66 of the PBA.