



---

SECTION:	Benefits
INDEX NO.:	B100-125
TITLE:	Garnishment of Pensions In Pay - PBA, 1990 s. 66
PUBLISHED:	Bulletin 3/4 (March 1993)
EFFECTIVE DATE:	When Published [No longer applicable – replaced by B100-126 – October 2011]

---

*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.