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STATUTORY INSTRUMENTS

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**2005 No. 1907**

The Pension Protection Fund (Tax) (2005-06) Regulations 2005

**Application of the 2003 Act: further provisions**

**13.** Step 5 of section 54(1) of the 2003 Act (calculation of deemed employment payment under arrangements made by intermediaries) applies in relation to a payment, by the intermediary, of any sum in respect of any of the Pensions Act levies in the same way as it applies in relation to any contributions that may be deducted under that step.