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STATUTORY INSTRUMENTS

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**2005 No. 704**

The Personal and Occupational Pension Schemes  
(Indexation and Disclosure of Information)  
(Miscellaneous Amendments) Regulations 2005

PART 2

AMENDMENTS RELATING TO INDEXATION

*Occupational Pension Schemes (Indexation) Regulations 1996*

**Indexation: treatment of transfers made before 6th April 2005 from pension schemes**

8.—(1) Regulation 2 of the Indexation Regulations (indexation of occupational pensions derived from the acceptance of transfer payments from pension schemes) is amended as follows.

(2) For the heading substitute “Indexation of occupational pensions derived from the acceptance of transfers from pension schemes: transfers made before 6th April 2005”.

(3) In paragraph (1), for the words “Subject to paragraph (2)” substitute “Subject to the following provisions”.

(4) After paragraph (2) add—

“(3) Paragraph (1) of this regulation shall not apply in any case where the transfer credit referred to in that paragraph is allowed by reference to a transfer which is made on or after 6th April 2005.”.