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STATUTORY INSTRUMENTS

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**2006 No. 467**

**The Occupational Pension Schemes (Republic of Ireland Schemes Exemption (Revocation) and Tax Exempt Schemes (Miscellaneous Amendments)) Regulations 2006**

**Amendment of the Occupational Pension Schemes (Winding Up) Regulations 1996**

**3.—**(1) The Occupational Pension Schemes (Winding Up) Regulations 1996<sup>(1)</sup> are amended as follows.

(2) In paragraph (1) of regulation 10 (disapplication of section 38), for sub-paragraph (d), substitute—

“(d) to a scheme—

(i) which is a section 615(6) scheme; and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under section 288 of the Pensions Act 2004 (general authorisation to accept contributions from European employers); or

(bb) approved under section 289 of that Act (approval in relation to particular European employer) in relation to a European employer;”.

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<sup>(1)</sup> [S.I. 1996/3126](#), to which there are amendments not relevant to these Regulations.