

---

STATUTORY INSTRUMENTS

---

**2006 No. 572**

**The Taxation of Pension Schemes  
(Transitional Provisions) Order 2006**

**Modification of section 165**

4.—(1) Section 165(1) (pension rules) shall be modified as follows.

(2) In pension rule 5 after “basis amount for the unsecured pension year” add “or 100% of that amount during the first reference period as defined in paragraph 10(1A) of Schedule 28.”.

(3) Section 167(1) (pension death benefit rules) shall be modified as follows.

(4) In pension death benefit rule 4 after “basis amount for the unsecured pension year” add “or 100% of that amount during the first reference period as defined in paragraph 24(1A) of Schedule 28.”.