

---

STATUTORY INSTRUMENTS

---

**2006 No. 575**

**The Pension Protection Fund (Tax) Regulations 2006**

**18.**—(1) Any amount recovered by an individual's employer on account of any of the Pensions Act levies is treated in the same way as relievable pension contributions paid during a tax year (see section 188 of FA 2004: relief for contributions).

(2) In paragraph (1) “tax year” has the meaning given by section 279(1) of FA 2004.

**Changes to legislation:**

There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006, Section 18.