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STATUTORY INSTRUMENTS

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**2006 No. 745**

**The Taxation of Pension Schemes  
(Consequential Amendments) Order 2006**

**PART 1**

**Consequential Amendments to Primary Legislation**

**Amendment of the Pensions Act 1995**

- 10.**—(1) The Pensions Act 1995<sup>(1)</sup> is amended as follows.
- (2) In section 51 (annual increase in rate of pension), for subsection (1)(a)(i), substitute—  
“(i) is a registered pension scheme under section 153 of the Finance Act 2004, and ”.
- (3) In section 66A(6)(b) (prohibition on different rules for overseas residents etc.)<sup>(2)</sup>, for “approval” substitute “registration”.
- (4) In section 69(3)(b) (grounds for applying for modifications), for the words “an exempt approved scheme (within the meaning given by section 592(1) of the Taxes Act 1988)” substitute “a registered pension scheme under section 153 of the Finance Act 2004”.
- (5) In section 76(1) (excess assets on winding up), for paragraph (a) substitute—  
“(a) it is a registered pension scheme under section 153 of the Finance Act 2004,”.
- (6) Section 77 (excess assets remaining after winding up: power to distribute) is repealed.
- (7) In section 124(1) (interpretation of Part 1), in the definition of “pensioner member”<sup>(3)</sup> omit “and who is not an active member of the scheme”.

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(1) 1995 c. 26.

(2) Section 66A was inserted by section 55 of the Child Support, Pensions and Social Security Act 2000 (c. 19).

(3) The definition of “pensioner member” was amended by paragraph 8(3) of Schedule 5 to the Child Support, Pensions and Social Security Act 2000 (c. 19).