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STATUTORY INSTRUMENTS

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**2006 No. 2829**

**The Social Security (Contributions)  
(Amendment No. 5) Regulations 2006**

**Amendment of Part 6 of Schedule 3 to the Social Security (Contributions) Regulations 2001**

**3.—**(1) Amend paragraph 3(1) (pensions and pension contributions: migrant member relief and corresponding relief) as follows.

- (2) At the end of the heading to the paragraph add “etc.”.
- (3) Renumber the existing paragraph as sub-paragraph (1) of that paragraph.
- (4) Amend sub-paragraph (1) as follows—
  - (a) at the end of paragraph (a) add “and any benefit referable to that contribution”
  - (b) at the end of paragraph (b) add “and any benefit referable to that contribution”,
  - (c) after paragraph (b) omit “or” and insert—
    - “(ba) an employer’s contribution to a pension scheme established by a government outside the United Kingdom for the benefit of its employees or primarily for their benefit, and any benefit referable to such a contribution (whenever made);”;
  - (d) omit paragraph (c);
  - (e) after paragraph (c) add—
    - “(d) benefits from a pension scheme which are referable to contributions made before 6<sup>th</sup> April 2006, provided that section 386 of ITEPA 2003 did not apply to those contributions by virtue of section 390 of that Act; or
    - (e) benefits subject to the unauthorised payment charge imposed by section 208 of the Finance Act 2004 as applied to a relevant non-UK scheme by virtue of paragraph 1 of Schedule 34 to that Act.”.
- (5) At the end of the paragraph add—
  - “(2) Expressions defined in Schedule 34 to the Finance Act 2004 have the same meaning in this paragraph as they have there.”.