
STATUTORY INSTRUMENTS

2006 No. 497

**The Taxation of Judicial Pensions
(Consequential Provisions) Order 2006**

Voluntary contributions

4.—(1) Section 10 of the 1993 Act (additional benefits from voluntary contributions) is amended as follows.

(2) In subsection (4) (what regulations may not do or must do) in paragraph (b), (which refers to a limit fixed by or under section 594 of the Income and Corporation Taxes Act 1988(1)), omit “either or both of the following, that is to say” and sub-paragraph (ii) and the word “or” before it.

(3) In subsection (8) (interpretation)—

- (a) omit the definition of “relevant benefits”,
- (b) in the definition of “retained benefits”, omit “relevant” and for “has, or which may be expected to qualify for, tax-exemption or tax approval” substitute “is registered under Part 4 of the Finance Act 2004”, and
- (c) omit the definitions of “tax-exemption” and “tax-approval”.