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STATUTORY INSTRUMENTS

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**2006 No. 572**

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

**Dependant's scheme pension limit**

**24.**—(1) Paragraph (2) applies where the member in respect of whom the dependant's scheme pension is payable was actually entitled to one or more relevant existing pensions (as defined in paragraph 10(2) of Schedule 36) on 5th April 2006.

(2) Paragraph 16A(1) of Schedule 28 shall be modified as follows.

(3) After sub-paragraph (2) add—

“(3) This paragraph shall not apply to a scheme pension where the member was actually entitled to that pension on 5th April 2006.”.