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STATUTORY INSTRUMENTS

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**2006 No. 575**

**CORPORATION TAX  
INCOME TAX  
CAPITAL GAINS TAX  
INHERITANCE TAX  
STAMP DUTY LAND TAX**

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

<i>Made</i> - - - -	<i>9th March 2006</i>
<i>Laid before the House of Commons</i> - -	<i>10th March 2006</i>
<i>Coming into force</i>	<i>6th April 2006</i>

**THE PENSION PROTECTION FUND (TAX) REGULATIONS 2006**

1. Citation and commencement
2. Interpretation
3. Meaning of “the Pension Protection Fund” and other expressions
4. Application of the Tax Acts: general
5. Application of Part 4 of FA 2004: further provisions
6. (1) Section 152 of FA 2004 (meaning of “arrangement”) applies...
7. Chapter 2 of Part 4 (registration of pension schemes) does...
8. Section 164 of FA 2004 (authorised member payments) applies as...
9. (1) For the purposes of Part 4, payment of periodic...
10. (1) This regulation applies if— (a) either condition A or...
11. (1) Section 166 of FA 2004 (lump sum rule) and...
12. (1) For the purposes of Part 4, payment of periodic...
13. (1) This regulation applies if— (a) either condition A or...
14. (1) Section 168 of FA 2004 (lump sum death benefit...
15. Sections 175 to 181 of FA 2004 (authorised and unauthorised...
16. Sections 182 to 185 of FA 2004 (borrowing) do not...
17. (1) Section 186 of FA 2004 (exemption from tax on...
18. (1) Any amount recovered by an individual's employer on account...
19. Relief on any amount recovered by an individual's employer on...
20. Sections 197 and 198 of FA 2004 (spreading of relief)...

**Changes to legislation:** There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006. (See end of Document for details)

21. Section 199 of FA 2004 (deemed contributions) applies in relation...
  22. Section 213 of FA 2004 (surchargeable unauthorised employer payments) does...
  23. (1) For the purposes of benefit crystallisation event 2 (see...
  - 23A Section 220 of FA 2004 (pension credits from previously crystallised...
  24. Section 242 of FA 2004 (de-registration charge) does not apply...
  25. Chapter 6 of Part 4 (schemes that are not registered...
  26. (1) References in Part 4 to the scheme administrator, in...
  27. (1) If section 272 of FA 2004 (trustees etc. liable...
  28. Section 273 of FA 2004 (members liable as scheme administrator)...
  - 28A Section 279(1) of FA 2004 (other definitions) applies as if,...
  29. (1) A lifetime allowance enhancement factor may operate in accordance...
  30. (1) This regulation applies if there is a transfer to...
  31. (1) For the purposes of Part 3 of Schedule 36...
  32. Paragraphs 35 and 36 of Schedule 36 (winding-up lump sums...
  33. Application of the Inheritance Tax Act 1984: further provisions
  34. Section 151 of the Inheritance Tax Act 1984 (treatment of...
  35. Application of ICTA: further provisions
  36. (1) If the Board of the Pension Protection Fund acquires...
  37. Application of TCGA 1992: further provisions
  38. (1) For the purposes of TCGA 1992, any gain accruing...
  39. Application of ITEPA 2003: further provisions
  40. Section 307 of ITEPA 2003 (exemption from employment income for...
  41. Section 579A of ITEPA 2003 (pensions) applies in relation to...
  42. Unless it is a lump sum falling within any of...
  - 42A Each of the following is to be treated as if...
  43. Application of the Finance Act 2003: further provisions
  44. Fraud compensation payments and other related payments
- Signature  
Explanatory Note

**Changes to legislation:**

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