
STATUTORY INSTRUMENTS

2006 No. 575

The Pension Protection Fund (Tax) Regulations 2006

27.—(1) If section 272 of FA 2004 (trustees etc. liable as scheme administrator) applies in relation to the Pension Protection Fund, the Board of the Pension Protection Fund assumes liability by reason of that section applying in relation to that Fund.

(2) For the purposes of section 272(4) of FA 2004 (specification of persons assuming liability) the Board of the Pension Protection Fund are treated as persons who assume liability by virtue of being specified under Head 2.

Changes to legislation:

There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006, Section 27.