
STATUTORY INSTRUMENTS

2006 No. 575

The Pension Protection Fund (Tax) Regulations 2006

Application of the Inheritance Tax Act 1984: further provisions

33. Section 58 of the Inheritance Tax Act 1984 ^{M1} (relevant property) applies in relation to property which is held for the purposes of the Pension Protection Fund as it applies in relation to property which is held for the purposes of a registered pension scheme.

Marginal Citations

M1 1984 c. 51. By virtue of section 100(1) and (2) of the [Finance Act 1986 \(c. 41\)](#), on and after 25th July 1986 the Capital Transfer Tax Act 1984 may be cited as the Inheritance Tax Act 1984, and any reference in that Act to capital transfer tax is to have effect as a reference to inheritance tax, except where the reference relates to a liability arising before 25th July 1986. Section 58 of the Inheritance Tax Act 1984 was amended by section 203(3) of the [Finance Act 2004 \(c. 12\)](#).

Changes to legislation:

There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006, Section 33.