
STATUTORY INSTRUMENTS

2006 No. 575

The Pension Protection Fund (Tax) Regulations 2006

Application of ITEPA 2003: further provisions

39. Step 5 of section 54(1) of ITEPA 2003 (calculation of deemed employment payment under arrangements made by intermediaries) applies in relation to a payment, by the intermediary, of any sum in respect of any of the Pensions Act levies in the same way as it applies in relation to any contributions that may be deducted under that step.

Changes to legislation:

There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006, Section 39.