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STATUTORY INSTRUMENTS

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**2006 No. 575**

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

**40.** Section 307 of ITEPA 2003 (exemption from employment income for death or retirement benefit provision made by employer) applies in relation to the payment of any sum in respect of any of the Pensions Act levies in the same way as it applies in respect of provision made by an employee's employer for a retirement or death benefit.

**Changes to legislation:**

There are currently no known outstanding effects for the The Pension Protection Fund (Tax) Regulations 2006, Section 40.