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STATUTORY INSTRUMENTS

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**2006 No. 745**

**The Taxation of Pension Schemes  
(Consequential Amendments) Order 2006**

**PART 2**

**Consequential Amendments to Secondary Legislation**

**Amendment of the Tax Credits (Definitions and Calculation of Income) Regulations 2002**

**26.**—(1) The Tax Credits (Definition and Calculation of Income) Regulations 2002(1) are amended as follows.

- (2) In regulation 2(2) (interpretation)—
- (a) in the definition of “pension fund holder”—
    - (i) for “personal pension scheme or a retirement annuity contract” substitute “registered pension scheme”; and
    - (ii) omit “or contract” at the end;
  - (b) omit the definition of “personal pension scheme”;
  - (c) after the definition of “qualifying young person” insert—

“registered pension scheme” has the meaning given by section 150(2) of the Finance Act 2004;”;

and
  - (d) omit the definitions of “retirement annuity contract” and “retirement benefits scheme”.
- (3) In regulation 3(7) (calculation of income of claimant)(2)—
- (a) at the end of sub-paragraph (b) add “and”;
  - (b) for sub-paragraph (c) substitute—

“(c) the amount of any contribution made by the claimant, or in the case of a joint claim, by either or both of the claimants to a registered pension scheme together with the amount of any tax relief due on those contributions.”; and
  - (c) omit sub-paragraph (d).
- (4) In regulation 5(1) (pension income)—
- (a) for sub-paragraphs (d) and (e) substitute—

“(d) any pension, annuity or income withdrawal to which section 579A(3) of ITEPA applies;

(e) any unauthorised member payments to which section 208(2)(a) or (b) of the Finance Act 2004 applies;”;

and

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(1) S.I.2002/2006.

(2) Regulation 3(7)(c) was amended by regulation 5(7)(d) of S.I. 2003/732 and by regulation 4(4)(b) of S.I. 2003/2815.

(3) 2003 c. 1. Section 579A was inserted by paragraph 6 of Schedule 31 to the Finance Act 2004 (c. 12: “the 2004 Act”).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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- (b) omit sub-paragraphs (g), (h), (i) and (j);
- (c) for sub-paragraph (k) substitute—
  - “(k) any annuity paid under a retirement annuity contract to which Chapter 9 of Part 9 of ITEPA<sup>(4)</sup> applies;”;
- (d) in Table 2, in item 10, for “section 637 of ITEPA” substitute “section 636A<sup>(5)</sup> of ITEPA”.

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(4) Part 9 was repealed by paragraph 7 of Schedule 31 to the 2004 Act subject to the savings in paragraph 43 of Schedule 36 to that Act.

(5) Section 636A was inserted by paragraph 11 of Schedule 31 to the 2004 Act.