
STATUTORY INSTRUMENTS

2006 No. 745

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

PART 1

Consequential Amendments to Primary Legislation

Amendment of the Social Security Contributions and Benefits Act 1992

4.—(1) The Social Security Contributions and Benefits Act 1992⁽¹⁾ is amended as follows.

(2) In section 30DD(6) (incapacity benefit: reduction for pension payments)⁽²⁾, for “a contract or trust scheme approved under Chapter 3 of Part 14 of the Income and Corporation Taxes Act 1988 (retirement annuities).” substitute “an annuity contract or trust scheme approved under section 620 or 621 of the Income and Corporation Taxes Act 1988, or a substituted contract within the meaning of section 622(3) of that Act, which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(f) of Schedule 36 to the Finance Act 2004”.

(3) In section 122(1) (interpretation of Parts 1 to 6 and supplementary provisions), in the definition of “payments by way of occupational or personal pension” for paragraph (d) and (e) substitute—

“(d) under a pension scheme registered under section 153 of the Finance Act 2004; or”.

(1) 1992 c. 4.

(2) Section 30DD was inserted by section 63 of the Welfare Reform and Pensions Act 1999 (c. 30).