
STATUTORY INSTRUMENTS

2013 No. 1117

INCOME TAX

**The Pension Protection Fund (Tax)
(Amendment) Regulations 2013**

<i>Made</i>	- - - -	<i>8th May 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>9th May 2013</i>
<i>Coming into force</i>		<i>31st May 2013</i>

**THE PENSION PROTECTION FUND (TAX)
(AMENDMENT) REGULATIONS 2013**

1. Citation and commencement
 2. Amendment of the Pension Protection Fund (Tax) Regulations 2006
 3. (1) In regulation 2(2) after the definition of “ITEPA 2003”...
 4. At the end of regulation 5(a) omit “or” and at...
 5. At the end of regulation 6(2)(a) omit “or” and at...
 6. For regulation 6(3) substitute— (3) An arrangement is specified for...
 7. At the end of regulation 8(b) insert— ;
 8. For regulation 14(2) substitute— (2) In paragraph (1) a “qualifying...
 9. After regulation 23 insert— Section 220 of FA 2004 (pension credits from previously crystallised...
 10. After regulation 28 insert— Section 279(1) of FA 2004 (other definitions) applies as if,...
 11. For regulation 42 substitute— Unless it is a lump sum falling within any of...
- Signature
Explanatory Note