
STATUTORY INSTRUMENTS

2006 No. 745

The Taxation of Pension Schemes
(Consequential Amendments) Order 2006

PART 1

Consequential Amendments to Primary Legislation

Amendment of the Jobseekers Act 1995

12. In section 35(1) of the Jobseekers Act 1995 (interpretation) (1), in the definition of “personal pension scheme” for paragraphs (b) and (c) substitute—

- “(b) 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; and
- (c) a personal pension scheme approved under Chapter 4 of Part 14 of the Income and Corporation Taxes Act 1988 which is treated as having become a registered pension scheme by virtue of paragraph 1(1)(g) of Schedule 36 to the Finance Act 2004;”.