
STATUTORY INSTRUMENTS

2005 No. 1907

The Pension Protection Fund (Tax) (2005-06) Regulations 2005

Application of the 2003 Act: further provisions

14. Section 307 of the 2003 Act (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.