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STATUTORY INSTRUMENTS

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**2005 No. 1907**

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

**Application of the Tax Acts: general**

4.—(1) The Tax Acts apply in relation to each of the Pensions Act Funds in the same way as they apply in relation to an exempt approved scheme.

(2) The general rule in paragraph (1) is subject to the further provisions contained in these Regulations.