
STATUTORY INSTRUMENTS

2005 No. 3458

The Registered Pension Schemes (Restriction
of Employers' Relief) Regulations 2005

Other money purchase arrangements

6.—(1) The individual's pension input amount for a period of account in respect of a money purchase arrangement other than a cash balance arrangement shall be determined in accordance with section 233, modified as follows.

(2) Omit section 233(1)(a) and the word "and" which follows it.

(3) For the reference to the "pension input period of the arrangement that ends in the tax year" substitute a reference to the employer's period of account in question.