
STATUTORY INSTRUMENTS

2006 No. 1963

The Taxation of Pension Schemes (Consequential Amendments) (No. 2) Order 2006

Consequential amendment of section 408 of the Income Tax (Earnings and Pensions) Act 2003

2.—(1) Section 408(1) of the Income Tax (Earnings and Pensions) Act 2003⁽¹⁾ is amended as follows.

(2) After “registered pension scheme” insert “or an employer-financed retirement benefit scheme”.

⁽¹⁾ 2003 c. 1. Section 408(1) was amended by paragraph 63(1) and (2) of the Finance Act 2004.