
STATUTORY INSTRUMENTS

2006 No. 467

The Occupational Pension Schemes (Republic of Ireland Schemes Exemption (Revocation) and Tax Exempt Schemes (Miscellaneous Amendments)) Regulations 2006

Amendment of the Occupational Pension Schemes (Winding up etc.) Regulations 2005

7.—(1) The Occupational Pension Schemes (Winding up etc.) Regulations 2005⁽¹⁾ are amended as follows.

(2) In paragraph (1) of regulation 3 (schemes to which section 73 of the 1995 Act does not apply), for sub-paragraph (h), substitute—

“(h) a scheme—

(i) which has such a superannuation fund as is mentioned in section 615(6) of the Income and Corporation Taxes Act 1988 (exemption from tax in respect of certain pensions); and

(ii) in relation to which the trustees or managers are not—

(aa) authorised under section 288 of the 2004 Act (general authorisation to accept contributions from European employer); or

(bb) approved under section 289 of the 2004 Act (approval in relation to particular European employer) in relation to a European employer;”.

⁽¹⁾ S.I. 2005/706, to which there are amendments not relevant to these Regulations.