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STATUTORY INSTRUMENTS

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**2006 No. 572**

**The Taxation of Pension Schemes  
(Transitional Provisions) Order 2006**

**Modification of section 245**

**16.**—(1) In a case falling within article 15, section 245 (restriction of deduction for contributions by employer) is modified as follows.

(2) In subsection (5)—

- (a) after the words “(deductions to which Schedule does not apply)” insert “(a)”; and
- (b) after the words “relevant migrant member of the pension scheme in relation to the contributions,” insert—

“and

(b) after paragraph (g) insert—

- “(h) in respect of contributions which have been given relief under section 196 as applied by paragraph 2 of Schedule 33 and modified by article 15 of The Taxation of Pension Schemes (Transitional Provisions) Order 2006.”.”.