
STATUTORY INSTRUMENTS

2006 No. 744

**The Taxation of Pension Schemes (Consequential
Amendments of Occupational and Personal
Pension Schemes Legislation) Order 2006**

PART 2

Amendment of Subordinate Legislation applicable to Great Britain

Amendment of the Pension Sharing (Valuation) Regulations 2000

- 16.**—(1) Amend the Pension Sharing (Valuation) Regulations 2000(1) as follows.
- (2) In regulation 1(2) (interpretation), omit the definition of “relevant benefits”.
- (3) In regulation 2 (rights under a pension arrangement which are not shareable)—
- (a) in paragraph (1)(b), for head (iv) substitute—
- “(iv) dependants' income withdrawal within the meaning of paragraph 21 of Schedule 28 to the Finance Act 2004 (dependants' income withdrawal),” and
- (b) for paragraph (1)(c) substitute—
- “(c) any rights which will result in the payment of a benefit which is to be provided solely by reason of the—
- (i) disablement, or
- (ii) death,
- due to an accident suffered by a person occurring during his pensionable service.”.