
STATUTORY INSTRUMENTS

2006 No. 745

**The Taxation of Pension Schemes
(Consequential Amendments) Order 2006**

PART 1

Consequential Amendments to Primary Legislation

Amendment of the Coal Industry Act 1994

9. In Schedule 5 to the Coal Industry Act 1994 (pensions provision in connection with restructuring) **(1)**—

- (a) in paragraph 1(1), in the definition of “the relevant enactments” for “Chapter 1 of Part 14 of the Income and Corporation Taxes Act 1988 (retirement benefit schemes)” substitute “Part 4 of the Finance Act 2004 (pension schemes etc)”; and
- (b) in paragraphs 2(3)(i), 3(7)(b) and 4(2)(c)(ii) before “approved” in each place it occurs insert “registered or”.