
STATUTORY INSTRUMENTS

2013 No. 1117

**The Pension Protection Fund (Tax)
(Amendment) Regulations 2013**

Amendment of the Pension Protection Fund (Tax) Regulations 2006

10. After regulation 28 insert—

“**28A.** Section 279(1) of FA 2004(1) (other definitions) applies as if, in relation to the Pension Protection Fund—

- (a) “pension credit” included any pension compensation credit mentioned in section 111(1)(b) of PA 2008 or section 89(1)(b) of P(No. 2)A(NI) 2008 (creation of pension compensation debits and credits),
- (b) “pension debit” included any pension compensation debit mentioned in section 111(1)(a) of PA 2008 or section 89(1)(a) of P(No. 2)A(NI) 2008 (creation of pension compensation debits and credits), and
- (c) “pension sharing order or provision” included any pension compensation sharing order or provision mentioned in section 109 of PA 2008 or section 88 of P(No. 2)A(NI) 2008 (activation of pension compensation sharing).”.