
STATUTORY INSTRUMENTS

2013 No. 1117

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

Amendment of the Pension Protection Fund (Tax) Regulations 2006

9. After regulation 23 insert—

“**23A.** Section 220 of FA 2004⁽¹⁾ (pension credits from previously crystallised rights) applies as if, in relation to the Pension Protection Fund—

- (a) in subsection (4) for “or Article 26(1) of WRP(NI)O 1999⁽²⁾” there were substituted “, Article 26(1) of WRP(NI)O 1999, section 111(1) of the Pensions Act 2008 or section 89(1) of the Pensions (No. 2) Act (Northern Ireland) 2008”,
- (b) in subsection (4A)(a) for “or Article 26(2) or (3)(b) of WRP(NI)O 1999” there were substituted “, Article 26(2) or (3)(b) of WRP(NI)O 1999, section 111(2)(a) or (b)(ii) of the Pensions Act 2008 or section 89(2)(a) or (b)(ii) of the Pensions (No. 2) Act (Northern Ireland) 2008”, and
- (c) in subsection (4A)(b) for “or Article 26(3)(a) of WRP(NI)O 1999” there were substituted “, Article 26(3)(a) of WRP(NI)O 1999, section 111(2)(b)(i) of the Pensions Act 2008 or section 89(2)(b)(i) of the Pensions (No. 2) Act (Northern Ireland) 2008”.”.

(1) 2004 c. 12; subsection (4) was amended, and subsection (4A) inserted, by paragraph 45 of Schedule 10 to the Finance Act 2005.
(2) S.I. 1999/3147 (N.I. 11).