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STATUTORY INSTRUMENTS

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**2005 No. 704**

The Personal and Occupational Pension Schemes  
(Indexation and Disclosure of Information)  
(Miscellaneous Amendments) Regulations 2005

PART 2

AMENDMENTS RELATING TO INDEXATION

*Occupational Pension Schemes (Indexation) Regulations 1996*

**Indexation: treatment of payments made before 6th April 2005 from insurance policies or annuity contracts**

**10.**—(1) Regulation 3 (indexation of occupational pensions derived from the acceptance of payments from insurance policies or annuity contracts) of the Indexation Regulations is amended as follows.

(2) For the heading substitute “Indexation of occupational pensions derived from the acceptance of payments from insurance policies and annuity contracts: transfers made before 6th April 2005”.

(3) Renumber the existing text as paragraph (1).

(4) In paragraph (1), at the beginning insert the words “Subject to paragraph (2) of this regulation”.

(5) After paragraph (1) add—

“(2) Paragraph (1) of this regulation shall not apply in any case where the payment from the policy of insurance or annuity contract referred to in that paragraph is made on or after 6th April 2005.”.