
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Acquisition. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 29A

TAXABLE PROPERTY HELD BY INVESTMENT-REGULATED PENSION SCHEMES

Textual Amendments

F1 Sch. 29A inserted (retrospective to 6.4.2006) by [Finance Act 2006 \(c. 25\)](#), s. 158(2), [Sch. 21 para. 13](#)

PART 3

ACQUISITION AND HOLDING OF TAXABLE PROPERTY

Acquisition

- 12 (1) For the purposes of the taxable property provisions an investment-regulated pension scheme acquires an interest in property if it comes to hold the interest.
- (2) Sub-paragraph (1) applies however the pension scheme comes to hold the interest, whether that is—
- (a) by act of the parties to a transaction,
 - (b) by order of a court or other authority,
 - (c) by or under any statutory provision, or
 - (d) by operation of law.
- (3) For instances of deemed acquisition, see paragraphs 27 to 29.]

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