



# Finance Act 2010

## 2010 CHAPTER 13

### PART 1

#### CHARGES, RATES ETC

##### *New taxes*

#### <sup>F1</sup>23 Pensions: high income excess relief charge

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#### **Textual Amendments**

- F1** S. 23 repealed (10.12.2010) by [The Finance Act 2010, Section 23 and Schedule 2 \(High Income Excess Relief Charge\) \(Repeal\) Order 2010 \(S.I. 2010/2938\)](#), arts. 1, 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 23.