



# Finance (No. 2) Act 2010

## 2010 CHAPTER 31

### PART 2

#### OTHER PROVISIONS

##### *Pensions*

#### **5 Power to repeal high income excess relief charge**

- (1) The Treasury may by order made by statutory instrument repeal section 23 of, and Schedule 2 to, FA 2010 (high income excess relief charge).
- (2) No order may be made under subsection (1) after 31 December 2010.
- (3) Section 1014 of ITA 2007 (orders and regulations under Income Tax Acts) does not apply to the power under subsection (1).

#### **6 Treatment of persons at age 75**

F1 .....

##### **Textual Amendments**

- F1** S. 6 omitted (with effect as mentioned in Sch. 16 paras. 85, 107 of the amending Act) by virtue of Finance Act 2011 (c. 11), s. 65, **Sch. 16 para. 84(e)(i)**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Cross  
Heading: Pensions.