
STATUTORY INSTRUMENTS

2015 No. 80

The Finance Act 2004 (Registered Pension Schemes and Annual Allowance Charge) (Amendment) Order 2015

Amendment to section 233

- 14.** In section 233 (other money purchase arrangements)(1) after subsection (3) insert—
- “(4) References to “contributions” in subsection (1) do not include any amount which is a refund of excess contributions lump sum (see paragraph 6 of Schedule 29)(2).”.

(1) Section 233 was amended by section 52 of the Finance Act 2013 (c. 29).

(2) Paragraph 6 was amended by paragraph 28 of Schedule 23 to the Finance Act 2006 (c. 25).