



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART XIV

PENSION SCHEMES, SOCIAL SECURITY BENEFITS, LIFE ANNUITIES ETC.

CHAPTER IV

PERSONAL PENSION SCHEMES

Miscellaneous

649 Minimum contributions under Social Security Act 1986.

F1

Textual Amendments

F1 Ss. 648B-651A repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)

650 Withdrawal of approval.

F2

Textual Amendments

F2 Ss. 648B-651A repealed (6.4.2006) by Finance Act 2004 (c. 12), Sch. 42 Pt. 3, Note (with Sch. 36)

[^{F3}650A Charge on withdrawal of approval from arrangements.

F4]

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

- F3** [S. 650A](#) inserted (with effect in accordance with [s. 95\(4\)](#) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 95\(1\)](#)
- F4** [Ss. 648B-651A](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with [Sch. 36](#))

651 Appeals.

F5

Textual Amendments

- F5** [Ss. 648B-651A](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with [Sch. 36](#))

[^{F6}651A Information powers.

F7]

Textual Amendments

- F6** [S. 651A](#) inserted (31.7.1998) by [Finance Act 1998 \(c. 36\)](#), [s. 96\(1\)](#)
- F7** [Ss. 648B-651A](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with [Sch. 36](#))

652 Information about payments.

F8

Textual Amendments

- F8** [S. 652](#) repealed (1.10.2000) by [Finance Act 1998 \(c. 36\)](#), [s. 96\(4\)](#), [Sch. 27 Pt. 3\(21\)](#), Note; [S.I. 2000/2319](#), [art. 2](#)

653 Information: penalties.

F9

Textual Amendments

- F9** [Ss. 653-655](#) repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with [Sch. 36](#))

[^{F10}653ANotices to be given to scheme administrator.

F11]

Changes to legislation: *Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

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Textual Amendments

- F10** S. 653A inserted (with effect in accordance with s. 97(2) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), [s. 97\(1\)](#)
- F11** Ss. 653-655 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36)

654 Remuneration of Ministers and other officers.

F12

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Textual Amendments

- F12** Ss. 653-655 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36)

655 Transitional provisions.

F13

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Textual Amendments

- F13** Ss. 653-655 repealed (6.4.2006) by [Finance Act 2004 \(c. 12\)](#), [Sch. 42 Pt. 3](#), Note (with Sch. 36)

Changes to legislation:

Income and Corporation Taxes Act 1988, Cross Heading: Miscellaneous is up to date with all changes known to be in force on or before 25 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act Tax Acts: power to modify conferred by [2004 c. 25 s. 18](#)
- Act applied (with modifications) by [S.I. 2010/875 reg. 16Sch. 2](#) (This amendment not applied to legislation.gov.uk. S.I. 2010/875 was revoked (27.8.2010) by SI 2010/1906, reg. 2 without having come into force)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 109A(4B) inserted by [2005 c. 7 Sch. 4 para. 6\(3\)](#) (This amendment not applied to legislation.gov.uk. The amending provision (2005 c. 7, Sch. 4 para. 6) repealed retrospectively by 2005 c. 22, Sch. 6 para. 4(1)(6))
- Sch. 19AB para. 5(5)(a)(b) words substituted by [S.I. 2001/3629 art. 52\(2\)\(n\)](#) (This amendment not applied to legislation.gov.uk. The words to be substituted do not occur in Sch. 19AB para. 5)