



Judicial Pensions and Retirement Act 1993

1993 CHAPTER 8

PART I

NEW ARRANGEMENTS FOR JUDICIAL PENSIONS

Supplemental provisions

18 Continuity of tax treatment

- (1) For the purposes of Chapter I of Part XIV of the Income and Corporation Taxes Act 1988 (retirement benefit schemes) the provisions of this Part shall be regarded as amendments, for such persons as are mentioned in section 1(1) above, of the statutory schemes constituted by or under the 1981 Act; and, accordingly, any scheme constituted by this Part—
 - (a) shall be taken to have been established before 14th March 1989; and
 - (b) is a relevant statutory scheme for the purposes of that Chapter.
- (2) Expressions used in this section and in Chapter I of Part XIV of the Income and Corporation Taxes Act 1988 have the same meaning in this section as they have in that Chapter.