
Status: Point in time view as at 25/07/2003.

Changes to legislation: Finance Act 1999, Paragraph 4 is up to date with all changes known to be in force on or before 25 August 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)

SCHEDULES

SCHEDULE 5

SCOTTISH PARLIAMENT AND DEVOLVED ASSEMBLIES: EXEMPTIONS AND RELIEFS

Trustees' income from parliamentary pension funds

- 4 In section 613(4) of the Taxes Act 1988 (Parliamentary pension funds: exemption from tax on income derived from funds), after paragraph (b) insert—
- “(bb) any fund maintained for the purposes of a pension scheme—
- (i) established for members of the Scottish Parliament under section 81(4) of the Scotland Act 1998,
 - (ii) established for members of the Welsh Assembly under section 18(2) of the Government of Wales Act 1998, or
 - (iii) established for members of the Northern Ireland Assembly under section 48(2) of the Northern Ireland Act 1998;”;

Status:

Point in time view as at 25/07/2003.

Changes to legislation:

Finance Act 1999, Paragraph 4 is up to date with all changes known to be in force on or before 25 August 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.