
Status: Point in time view as at 19/07/2007.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Paragraph 14. (See end of Document for details)

SCHEDULES

SCHEDULE 30

REGISTERED PENSION SCHEMES: EMPLOYER LOANS

Amount of unauthorised payment

Amount A

- 14 (1) Amount A arises if paragraph (a) of section 179(2) (interest rate to be not less than prescribed amount) is not complied with.
- (2) Amount A is—
- where—
- IR is the rate of interest payable at the relevant time,
 - PIR is the rate of interest prescribed by regulations under that paragraph, and
 - AO is the amount owing (not including interest) at the relevant time.

Commencement Information

- II** Ss. 160-274, 281, Schs. 30-35 in force at 6.4.2006 but any power to make an order or regulations under those provisions may be exercised at any time after Royal Assent, see s. 284

Status:

Point in time view as at 19/07/2007.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 14.