
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2004, Paragraph 3. (See end of Document for details)*

SCHEDULES

SCHEDULE 35

PENSION SCHEMES ETC: MINOR AND CONSEQUENTIAL AMENDMENTS

Income and Corporation Taxes Act 1988 (c. 1)

3 In section 21A(2) (Schedule A: computation of amount chargeable), insert at the end—

“sections 196 to 200 of the Finance Act 2004 (registered pension schemes);
section 246 of that Act (employer-financed retirement benefits schemes).”

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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Paragraph 3.