



Finance Act 2004

2004 CHAPTER 12

PART 4

PENSION SCHEMES ETC

CHAPTER 5

REGISTERED PENSION SCHEMES: TAX CHARGES

FI ...

^{F1}213K Adjustment of closing pension and lump sum

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Textual Amendments

- F1** Ss. 213A-213P and cross-heading inserted (with effect for tax year 2011-12 and subsequent tax years in accordance with [Sch. 2 para. 5](#) of the amending Act) by [Finance Act 2010 \(c. 13\)](#), [Sch. 2 para. 2](#); which insertion fell without ever having effect as a result of the repeal (10.12.2010) of the affecting provision by [The Finance Act 2010, Section 23 and Schedule 2 \(High Income Excess Relief Charge\) \(Repeal\) Order 2010 \(S.I. 2010/2938\)](#), arts. 1, 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2004, Section 213K.