

SCHEDULES

SCHEDULE 18

PENSIONS SCHEMES: ABOLITION OF RELIEF FOR LIFE ASSURANCE PREMIUM CONTRIBUTIONS ETC

Life assurance premium contributions not to be relievable pension contributions

- 2 In section 188(3) (relief for members' contributions: contributions which are not relievable pension contributions), after paragraph (a) insert—
- “(aa) any contributions which are life assurance premium contributions (see section 195A),”.