

Status: Point in time view as at 19/07/2007.

Changes to legislation: Finance Act 2007, Part 3 is up to date with all changes known to be in force on or before 15 July 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 27

REPEALS

PART 3

PENSIONS

(1) ALTERNATIVELY SECURED PENSIONS ETC

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Inheritance Tax Act 1984 (c. 51)	In section 151C(4), the word “and” at the end of the definition of “dependant”. In Schedule 2, paragraph 6A.
Income Tax (Earnings and Pensions) Act 2003 (c. 1)	In section 636A— (a) in subsection (1), paragraph (f) and the word “or” before it, and (b) in subsection (7), the words ““transfer lump sum death benefit””.
Finance Act 2004 (c. 12)	Section 168(1)(g). Section 172B(5)(a). In section 188(5), paragraph (b) and the word “and” before it. In section 280(2), the entry relating to transfer lump sum death benefit. In Schedule 28, paragraph 12(3) and (4). In Schedule 29, paragraph 19. In Schedule 34, in— (a) paragraph 1(6), and (b) paragraph 4(3), the words from “but also” to the end. In Schedule 36, in paragraph 17A— (a) in sub-paragraph (1), paragraph (c) and the word “or” before it, and (b) in sub-paragraph (2), the words “, or to a transfer lump sum death benefit being paid.”.
Finance Act 2006 (c. 25)	In Schedule 22, paragraph 11.

These repeals have effect in accordance with Schedule 19 to this Act.

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(2) MISCELLANEOUS

<i>Short title and chapter</i>	<i>Extent of repeal</i>
Pension Schemes Act 1993 (c. 48)	In section 1(1), in the definition of “personal pension scheme”, in paragraph (b), the words “any of the paragraphs of”.
Pension Schemes (Northern Ireland) Act 1993 (c. 49)	In section 1(1), in the definition of “personal pension scheme”, in paragraph (b), the words “any of the paragraphs of”.
Finance Act 2004 (c. 12)	In section 154— (a) subsection (3), and (b) in subsection (4), the words “and section 155”. Section 155. In section 273— (a) in subsection (5)(a), the words “was established by a person or body specified in section 154(1)(a) to (g) (insurance companies etc) and”, and (b) in subsection (7), the words “was established by a person or body specified in section 154(1)(a) to (g) and”. In Schedule 29— (a) in paragraph 1(1), paragraph (e) (but not including the word “and” at the end), and (b) paragraph 10(3)(a). In Schedule 29A, paragraph 22(2). In Schedule 36, in paragraph 12— (a) in sub-paragraph (7), paragraph (a) and, in paragraph (b), the words “held for the purposes of, or representing accrued rights under, the arrangement”, (b) in sub-paragraph (8)(a), the words “, or two or more money purchase arrangements that are not cash balance arrangements,” and the word “or” at the end, and (c) in sub-paragraph (9)(a), the words “, or each of the arrangements,” and the word “and” at the end.

These repeals have effect in accordance with Schedule 20 to this Act.

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