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Changes to legislation: Finance Act 2008, Cross Heading: Commencement is up to date with all changes known to be in force on or before 13 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 28

## INHERITANCE OF TAX-RELIEVED PENSION SAVINGS

#### Commencement

- 15 (1) The amendments made by paragraph 2 have effect in relation to assignments or agreements to assign made on or after 10 October 2007.
  - (2) The amendments made by paragraph 3 have effect in relation to surrenders and agreements to surrender made on or after that date.
  - (3) The amendments made by paragraphs 4, 7(2), 8, 10 and 11 to 14 have effect in relation to deaths occurring on or after 6 April 2008.

## **Status:**

Point in time view as at 16/11/2017.

# **Changes to legislation:**

Finance Act 2008, Cross Heading: Commencement is up to date with all changes known to be in force on or before 13 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.