
Changes to legislation: Finance Act 2008, Paragraph 14 is up to date with all changes known to be in force on or before 29 June 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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 29

FURTHER PROVISION ABOUT PENSION SCHEMES

Miscellaneous provision about registered pension schemes

- 14 (1) FA 2004 is amended as follows.
- (2) In section 197 (spreading of relief)—
- (a) in subsection (2), for “section 196 (relief for employers in respect of contributions paid)” substitute “ the relieving provisions ”,
 - (b) in subsection (4), for “section 196” substitute “ the relieving provisions ”, and
 - (c) after subsection (9) insert—
- “(9A) In this section “the relieving provisions” means the provisions mentioned in subsections (2) to (4) of section 196 (relief for employers in respect of contributions paid), as they have effect under that section.”
- (3) In section 199(2) (deemed contributions), for paragraphs (a) to (c) substitute “ the relieving provisions (within the meaning of section 197) and sections 197 and 198 ”.
- (4) In consequence of the amendment made by sub-paragraph (3), in Schedule 1 to ITTOIA 2005 (consequential amendments), omit paragraph 648.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)