



Finance Act 2009

2009 CHAPTER 10

PART 3

PENSIONS

75 Power to make retrospective non-charging provision

- (1) In section 282 of FA 2004 (orders and regulations under Part 4), insert at the beginning—
 - “(A1) Any order or regulations made by the Treasury or the Commissioners for Her Majesty's Revenue and Customs under this Part may include provision having effect in relation to times before the order is, or regulations are, made if that provision does not increase any person's liability to tax.
 - (A2) Subsection (A1) does not limit any specific power to make provision by an order or regulations in relation to times before the order is, or regulations are, made.”
- (2) In consequence of the amendment made by subsection (1), omit the following provisions of Part 4 of FA 2004—
 - (a) section 164(2)(d),
 - (b) section 281(4),
 - (c) section 283(3C),
 - (d) in Schedule 28, paragraphs 3(2CA) and 17(4A), and
 - (e) in Schedule 29A, paragraph 9(2).
- (3) In consequence of subsection (2), omit—
 - (a) in FA 2006, in Schedule 23, paragraph 34(4), and
 - (b) in FA 2008, in Schedule 29, paragraph 2.

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

Finance Act 2009, Section 75 is up to date with all changes known to be in force on or before 19 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.