



Finance (No. 2) Act 2010

2010 CHAPTER 31

PART 2

OTHER PROVISIONS

Pensions

5 Power to repeal high income excess relief charge

- (1) The Treasury may by order made by statutory instrument repeal section 23 of, and Schedule 2 to, FA 2010 (high income excess relief charge).
- (2) No order may be made under subsection (1) after 31 December 2010.
- (3) Section 1014 of ITA 2007 (orders and regulations under Income Tax Acts) does not apply to the power under subsection (1).

6 Treatment of persons at age 75

Schedule 3 contains provision about the treatment of persons who reach the age of 75 on or after 22 June 2010.