



Finance Act 2015

2015 CHAPTER 11

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 2

INCOME TAX: GENERAL

15 Lump sums provided under armed forces early departure scheme

- (1) In section 640A of ITEPA 2003 (lump sums provided under armed forces early departure scheme), at the end insert “or the Armed Forces Early Departure Payments Scheme Regulations 2014 ([S.I. 2014/2328](#))”.
- (2) Subsection (1) comes into force on 1 April 2015.