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STATUTORY INSTRUMENTS

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**2010 No. 536**

**The Taxation of Pensions Schemes (Rates, etc) Order 2010**

**Amendment of section 394 of the Income Tax (Earnings and Pensions) Act 2003**

**2.** In section 394(4) (charge on benefit to which this chapter applies) of the Income Tax (Earnings and Pensions) Act 2003 for “40%” substitute “50%”.