
STATUTORY INSTRUMENTS

2011 No. 1782

The Taxation of Pension Schemes (Transitional Provisions) (Amendment) (No.2) Order 2011

Citation, commencement and effect

1.—(1) This Order may be cited as the Taxation of Pension Schemes (Transitional Provisions) (Amendment) (No.2) Order 2011 and comes into force on 11th August 2011.

(2) Article 2(2)(a)(i) and (b) has effect for the tax year 2012-13 and subsequent tax years.

(3) Article 2(3), (4) and (5) has effect in relation to lump sums paid on or after 6th April 2011.